MINUTES

OF

PUTNAM COUNTY COMMISSION

JULY 27, 2026

Prepared by:

Wayne Nabors
Putnam County Clerk
121 S Dixie Avenue
Cookeville, TN 38501

STATE OF TENNESSEE

COUNTY OF PUTNAM

BE IT REMEMBERED: That on July 27, 2026 there was a regular meeting of the Putnam County Board of Commissioners.

There were present and presiding, the Chairman Chris Cassetty, and the County Clerk, Wayne Nabors.

Major Brandon Tayes of the Putnam County Sheriff's Office called the meeting to order.

The Chairman recognized Pastor Eddie Turner of Life Church to lead the invocation.

The Chairman recognized Commissioner Darren Wilson to lead the Pledge to the Flag of the United States of America.

The Chairman asked the Commissioners to signify their presence at the meeting and the following were present:

PRESENT:

Jonathan A.D. Williams	Nelson Lafever
Fred Vondra	Grover N Bennett Jr
Sam Sandlin	Danny Holmes
Ron Chaffin	Ben Rodgers
David Gentry	Robert Riddle
Chevin Eldridge	Dale Moss
Theresa Tayes	Kim Bradford
Ken Hall	Gene Mullins
Vinnie Faccinto	Darren Wilson
Junior Phipps	Kathy Dunn
Chris Cassetty	Cathy Reel
Adam Johnson	David Andrews

The Clerk announced that twenty-four (24) were present and zero (0) absent. Therefore, the Clerk declared a quorum.

MOTION RE: **APPROVE THE AGENDA**

Commissioner Adam Johnson moved and Commissioner Gene Mullins seconded the motion to approve the Agenda of the July 27, 2026 Meeting of the Putnam County Board of Commissioners.

(SEE ATTACHED)

PUTNAM COUNTY
BOARD OF COMMISSIONERS

MEETING WILL BE HELD AT THE COURTHOUSE

Regular Monthly Session **Presiding: Honorable Chris Cassetty**
Monday, July 27, 2026 **Commission Chairman**

1. **Call to Order - Sheriff Eddie Farris**
2. **Invocation** ***District 11***
3. **Pledge to the Flag of the United States of America** ***District 11***
4. **Roll Call - County Clerk Wayne Nabors**
5. **Approval of the Agenda**
6. **Approval of the Minutes of Previous Meeting**
7. **Unfinished Business and Action Thereon by the Board**

   A. Report of Standing Committees

   1. Planning Committee
   2. Fiscal Review Committee
   3. Nominating Committee

   B. Public Comment Period

   C. Report of Special Committees

   1. Consideration of the Putnam County Fiscal Year 2026-2027 County Budget Presented by the Budget Committee

   D. Other Unfinished Business

8. **New Business and Action Thereon by the Board**

   A. Report of Standing Committees

   1. **Planning Committee**

   a. Recommends approval of the Road Committee's recommendation for the removal of a portion of Beech Grove Road from the County Road List.

   2. **Fiscal Review Committee**
   3. **Nominating Committee**

   B. Report of Special Committees

   C. Resolutions

   D. Election of Notaries

   E. Other New Business

   1. Ratification of Mayor Porter's appointment of Danial Favor as Codes Director.

9. **Announcements and Statements**
10. **Adjourn**

The Chairman asked for discussion on the motion. There was none.

The Chairman asked for a voice vote on the motion. Therefore, the Clerk declared the same to have passed.

MOTION RE: APPROVE MINUTES OF THE PREVIOUS MEETING

Commissioner Gene Mullins moved and Commissioner Kim Bradford seconded the motion to approve the Minutes of the June 29, 2026 Meeting.

The Chairman asked for discussion on the motion. There was none.

The Chairman asked for a voice vote on the motion. Therefore, the Clerk declared the same to have passed.

UNFINISHED BUSINESS AND ACTION THEREON BY THE BOARD

REPORT OF STANDING COMMITTEES

PLANNING COMMITTEE None

FISCAL REVIEW COMMITTEE None

NOMINATING COMMITTEE None

PUBLIC COMMENT PERIOD

REPORT OF SPECIAL COMMITTEES

CONSIDERATION OF THE PUTNAM COUNTY FISCAL YEAR 2026-2027 COUNTY BUDGET PRESENTED BY THE BUDGET COMMITTEE

MOTION RE: BUDGET COMMITTEE RECOMMENDS APPROVAL TO CONSOLIDATE ALL BUDGET FUNDS TOGETHER ((3) COLUMN BUDGET)

Commissioner Ben Rodgers moved and Commissioner Vinnie Faccinto seconded the motion.

(SEE ATTACHED)

PUTNAM COUNTY
TENNESSEE

BUDGET

FISCAL YEAR
July 1, 2026 through June 30, 2027

COUNTY GENERAL FUND

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Revenues			
40000 Local Taxes				
40100 County Property Taxes				
101- -40110- - -	Current Property Tax	23,222,403	23,609,280	24,257,052
101- -40120- - -	Trustee's Collections - Prior Year	326,881	367,426	350,000
101- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	254,733	189,425	275,000
101- -40140- - -	Interest And Penalty	73,584	60,314	65,000
101- -40161- - -	Payments In Lieu Of Taxes - T. V. A.	400	0	0
101- -40163- - -	Payments In Lieu Of Taxes - Other	241,883	216,067	215,000
Total County Property Taxes		**24,119,884**	**24,442,512**	**25,162,052**
40200 County Local Option Taxes				
101- -40210- - -	Local Option Sales Tax	2,821,954	4,118,295	2,822,000
101- -40250- - -	Litigation Tax - General	380,090	429,561	450,000
101- -40260- - -	Litigation Tax - Special Purpose	112	63	0
101- -40270- - -	Business Tax	2,232,950	1,762,824	2,250,000
Total County Local Option Taxes		**5,435,106**	**6,310,743**	**5,522,000**
40300 Statutory Local Taxes				
101- -40320- - -	Bank Excise Tax	314,723	235,200	235,000
101- -40330- - -	Wholesale Beer Tax	164,093	127,251	160,000
Total Statutory Local Taxes		**478,816**	**362,451**	**395,000**
Total Local Taxes		**30,033,806**	**31,115,706**	**31,079,052**
41000 Licenses And Permits				
41100 Licenses				
101- -41140- - -	Cable TV Franchise	256,582	172,586	220,000
Total Licenses		**256,582**	**172,586**	**220,000**
41500 Permits				
101- -41520- - -	Building Permits	340,093	306,474	275,000
101- -41530- - -	Electrical Permits	12,882	14,210	10,000
101- -41540- - -	Plumbing Permits	14,881	13,361	10,000
101- -41550- - -	Food Handling Permits	1,300	1,050	1,000
101- -41590- - -	Other Permits	4,350	5,078	5,000
Total Permits		**373,506**	**340,173**	**301,000**
Total Licenses And Permits		**630,088**	**512,759**	**521,000**
42000 Fines, Forfeitures And Penalties				
42100 Circuit Court				
101- -42110- - -	Fines	9,114	7,992	8,000
101- -42120- - -	Officers Costs	12,969	10,019	11,000
101- -42140- - -	Drug Control Fines	4,754	5,720	6,000
101- -42141- - -	Drug Court Fees	3,310	2,881	3,000
101- -42142- - -	Veteran's Treatment Court Fees	2,002	1,818	2,000
101- -42150- - -	Jail Fees	19,058	14,411	20,000

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -42170- - -	Judicial Commissioner Fees	39	3,360	0
101- -42180- - -	DUI Treatment Fines	3,378	3,865	4,000
101- -42190- - -	Data Entry Fee - Circuit Court	3,870	3,030	3,000
101- -42191- - -	Courtroom Security Fee	900	1,185	1,000
101- -42192- - -	Victims Assistance Assessments	8,063	7,307	8,000
Total Circuit Court		**67,457**	**61,588**	**66,000**
42300 General Sessions Court				
101- -42310- - -	Fines	16,109	9,045	13,000
101- -42311- - -	Fines For Littering (General Sess Court)	12	0	0
101- -42320- - -	Officers Costs	89,005	82,150	90,000
101- -42330- - -	Games And Fish Fines	213	0	0
101- -42341- - -	Drug Court Fees	7,488	5,267	6,000
101- -42342- - -	Veterans Treatment Court Fee	4,575	3,120	4,000
101- -42350- - -	Jail Fees	94,402	79,901	90,000
101- -42351- - -	Interpreter Fee	0	38	0
101- -42370- - -	Judicial Commissioner Fees	66	33	100
101- -42380- - -	DUI Treatment Fines	6,370	6,403	7,000
101- -42390- - -	Data Entry Fee - General Sessions Court	28,140	29,512	30,000
101- -42391- - -	Courtroom Security Fee	3,987	4,362	4,000
101- -42392- - -	Victims Assistance Assessments	29,188	25,934	30,000
Total General Sessions Court		**279,555**	**245,765**	**274,100**
42400 Juvenile Court				
101- -42410- - -	Fines	942	375	1,000
101- -42420- - -	Officers Costs	8,555	7,096	8,000
101- -42450- - -	Jail Fees	6,794	3,773	4,500
101- -42490- - -	Data Entry Fee - Juvenile Court	3,507	3,002	3,000
101- -42491- - -	Courtroom Security Fee	796	746	800
Total Juvenile Court		**20,594**	**14,992**	**17,300**
42500 Chancery Court				
101- -42520- - -	Officers Costs	1,984	2,711	2,000
101- -42530- - -	Data Entry Fee - Chancery Court	5,801	4,587	5,000
101- -42591- - -	Courtroom Security Fee	96	160	200
Total Chancery Court		**7,881**	**7,458**	**7,200**
42900 Other Fines,Forfeittures And Penalties				
101- -42990- - -	Other Fines, Forfeitures, And Penalties	0	5	0
Total Other Fines,Forfeittures And Penalties		**0**	**5**	**0**
Total Fines, Forfeitures And Penalties		**375,487**	**329,808**	**364,600**
43000 Charges For Current Services				
43100 General Service Charges				
101- -43120- - -	Patient Charges	7,056,363	6,528,969	7,000,000
101- -43150- - -	Death Certificates	8,725	0	8,000

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -43190- - -	Other General Service Charges	75,385	46,303	45,000
101- -43194- - -	Service Charges	10,100	5,650	7,000
Total General Service Charges		**7,150,573**	**6,580,922**	**7,060,000**
43300 Fees				
101- -43310- - -	Airport Fees	155	0	0
101- -43340- - -	Recreation Fees	8,700	16,520	15,000
101- -43350- - -	Copy Fees	937	1,099	1,000
101- -43366- - -	Greenbelt Late Application Fee	50	150	0
101- -43370- - -	Telephone Commissions	267,534	280,716	250,000
101- -43383- - -	Additional Fees - Titling and Registration	93,381	78,468	90,000
101- -43392- - -	Data Processing Fee -Register	24,316	21,056	22,000
101- -43394- - -	Data Processing Fee - Sheriff	6,936	6,124	7,000
101- -43395- - -	Sexual Offender Registration Fee-Sheriff	7,200	7,050	7,000
101- -43396- - -	Data Processing Fee - County Clerk	27,740	21,072	25,000
101- -43399- - -	Vehicle Insurance Coverage and Reinstat	18,650	12,625	0
Total Fees		**455,599**	**444,880**	**417,000**
Total Charges For Current Services		**7,606,172**	**7,025,802**	**7,477,000**
44000 Other Local Revenues				
44100 Recurring Items				
101- -44110- - -	Investment Income	5,345,974	4,130,452	4,200,000
101- -44120- - -	Lease/Rentals/PPP	260,667	242,478	260,000
101- -44130- - -	Sale Of Materials And Supplies	150	2,344	2,000
101- -44131- - -	Commissary Sales	660,872	753,870	800,000
101- -44135- - -	Sale Of Gasoline	114,701	90,901	100,000
101- -44170- - -	Miscellaneous Refunds	(2,786)	(73,217)	200,000
101- -44180- - -	Expenditure Credits	0	169	0
Total Recurring Items		**6,379,578**	**5,146,997**	**5,562,000**
44500 Nonrecurring Items				
101- -44530- - -	Sale Of Equipment	108,477	0	50,000
101- -44540- - -	Sale Of Property	9,263	18,756	15,000
101- -44560- - -	Damages Recovered From Individuals	351	0	1,000
101- -44570- - -	Contributions & Gifts	120	0	1,000
101- -44580- - -	Performance Bond Forfeitures	39,093	34,408	30,000
Total Nonrecurring Items		**157,304**	**53,164**	**97,000**
44900 Other Local Revenues				
101- -44990- - -	Other Local Revenues	732,826	97,222	850,000
Total Other Local Revenues		**732,826**	**97,222**	**850,000**
Total Other Local Revenues		**7,269,708**	**5,297,383**	**6,509,000**
45000 Fees Received From County Officials				
45500 Fees In Lieu Of Salary				
101- -45510- - -	County Clerk	1,035,017	777,047	1,000,000

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -45520- - -	Circuit Court Clerk	369,359	323,938	375,000
101- -45540- - -	General Sessions Court Clerk	952,855	879,435	1,000,000
101- -45550- - -	Clerk And Master	154,806	117,123	150,000
101- -45560- - -	Juvenile Court Clerk	74,825	58,760	75,000
101- -45580- - -	Register	412,688	330,687	400,000
101- -45590- - -	Sheriff	59,557	62,767	60,000
101- -45610- - -	Trustee	2,246,812	1,758,849	2,200,000
Total Fees In Lieu Of Salary		**5,305,919**	**4,308,606**	**5,260,000**
Total Fees Received From County Officials		**5,305,919**	**4,308,606**	**5,260,000**
46000 State Of Tennessee				
46200 Public Safety Grants				
101- -46210- - -	Law Enforcement Training Programs	148,772	582,154	65,000
101- -46220- - -	Drug Control Grants	226,278	208,352	225,000
101- -46240- - -	School Resource Officer Grants	1,500,000	1,500,000	1,500,000
101- -46290- - -	Other Public Safety Grants	444,290	255,225	200,000
Total Public Safety Grants		**2,319,340**	**2,545,731**	**1,990,000**
46300 Health And Welfare Grants				
101- -46310- - -	Health Department Programs	2,063,976	2,048,242	3,060,700
101- -46330- - -	Emergency Medical Services Training Prc	81,997	86,869	75,000
Total Health And Welfare Grants		**2,145,973**	**2,135,111**	**3,135,700**
46400 Public Works Grants				
101- -46430- - -	Litter Program	115,235	45,037	125,000
Total Public Works Grants		**115,235**	**45,037**	**125,000**
46800 Other State Revenues				
101- -46830- - -	Beer Tax	17,752	7,744	17,000
101- -46840- - -	Alcoholic Beverage Tax	160,132	157,225	140,000
101- -46851- - -	State Revenue Sharing -T.V.A.	1,010,636	856,400	1,050,000
101- -46852- - -	State Revenue Sharing - Telecommunica	304,304	290,495	275,000
101- -46855- - -	State Shared Sports Gaming Privilege Ta	58,088	511,670	75,000
101- -46890- - -	Prisoner Transportation	177,201	157,254	150,000
101- -46915- - -	Contracted Prisoner Board	2,109,800	2,039,113	2,800,000
101- -46960- - -	Registrar's Salary Supplement	15,164	11,373	15,000
101- -46980- - -	Other State Grants	281,024	339,032	250,000
101- -46990- - -	Other State Revenues	25,213	43,600	40,000
Total Other State Revenues		**4,159,314**	**4,413,906**	**4,812,000**
Total State Of Tennessee		**8,739,862**	**9,139,785**	**10,062,700**
47000 Federal Government				
47100 Federal Through State				
101- -47180- - -	Community Development	74,036	17,679	0
101- -47220- - -	Civil Defense Reimbursement	0	53,389	55,622
101- -47230- - -	Disaster Relief	59,137	0	0

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

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -47235- - -	Homeland Security Grants	279,525	155,849	172,422
101- -47590- - -	Other Federal Through State	331,587	11,100	0
Total Federal Through State		**744,285**	**238,017**	**228,044**
47600 Direct Federal Revenue				
101- -47990- - -	Other Direct Federal Revenue	935,377	1,436,814	1,500,000
Total Direct Federal Revenue		**935,377**	**1,436,814**	**1,500,000**
Total Federal Government		**1,679,662**	**1,674,831**	**1,728,044**
48000 Other Governments And Citizens Groups				
48100 Other Governments				
101- -48110- - -	Prisoner Board	420,196	344,082	375,000
101- -48140- - -	Contracted Services	679	59	0
Total Other Governments		**420,875**	**344,141**	**375,000**
48900 Other				
101- -48990- - -	Other	368,187	(3,763,046)	300,000
Total Other		**368,187**	**(3,763,046)**	**300,000**
Total Other Governments And Citizens Groups		**789,062**	**(3,418,905)**	**675,000**
Total Revenues		**62,429,766**	**55,985,775**	**63,676,396**
49000 Other Sources (Non-Revenue)				
101- -49700- - -	Insurance Recovery	1,002	5,676	0
101- -49800- - -	Transfers In	50,000	40,000	40,000
Total Other Sources (Non-Revenue)		**51,002**	**45,676**	**40,000**
Total Other Sources (Non-Revenue)		**51,002**	**45,676**	**40,000**
Total Revenues & Other Sources (Non-Revenue)		**62,480,768**	**56,031,451**	**63,716,396**

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number				Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual			Expenditures			
50000	**General County Operations**					
51000	**General Government**					
51100	**County Commission**					
101-	-51100-191-	-	Board And Committee Members Fees	116,175	111,675	158,000
101-	-51100-201-	-	Social Security	8,887	8,543	0
101-	-51100-210-	-	Unemployment Compensation	198	179	0
101-	-51100-305-	-	Audit Services	35,136	35,934	38,000
101-	-51100-320-	-	Dues And Memberships	1,850	1,850	4,000
101-	-51100-349-	-	Printing, Stationery And Forms	0	45	1,000
101-	-51100-355-	-	Travel	0	1,885	1,500
101-	-51100-599-	-	Other Charges	639	2,400	1,800
Total	**County Commission**			**162,885**	**162,511**	**204,300**
51220	**Beer Board**					
101-	-51220-191-	-	Board And Committee Members Fees	700	850	1,940
101-	-51220-201-	-	Social Security	53	57	0
101-	-51220-210-	-	Unemployment Compensation	1	1	0
Total	**Beer Board**			**754**	**908**	**1,940**
51300	**County Mayor/Executive**					
101-	-51300-101-	-	County Official/Administrative Officer	142,781	147,065	150,860
101-	-51300-185-	-	Educational Incentive - Other County Em	6,000	6,000	6,000
101-	-51300-186-	-	Longevity Pay	5,600	5,900	0
101-	-51300-188-	-	Bonus Payments		0	2,500
101-	-51300-189-	-	Other Salaries & Wages	296,900	305,400	311,400
101-	-51300-201-	-	Social Security	33,321	34,352	0
101-	-51300-204-	-	State Retirement	32,785	36,597	0
101-	-51300-206-	-	Life Insurance	263	162	0
101-	-51300-207-	-	Medical Insurance	68,540	70,644	0
101-	-51300-208-	-	Dental Insurance	639	291	0
101-	-51300-210-	-	Unemployment Compensation	210	140	0
101-	-51300-307-	-	Communication	5,241	5,797	6,000
101-	-51300-317-	-	Data Processing Services	20,059	21,298	25,000
101-	-51300-320-	-	Dues And Memberships	2,339	2,463	2,500
101-	-51300-336-	-	Maintenance And Repair Services-Equipr	0	479	0
101-	-51300-355-	-	Travel	1,444	841	3,000
101-	-51300-435-	-	Office Supplies	21,402	22,211	25,000
101-	-51300-508-	-	Premiums On Corporate Surety Bonds	0	0	1,500
101-	-51300-513-	-	Workman's Compensation Insurance	1,999	2,048	0
101-	-51300-599-	-	Other Charges	1,633	796	1,500

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -51300-719- -	Office Equipment	2,858	9,717	12,500
Total County Mayor/Executive		**644,014**	**672,201**	**547,760**
51400 County Attorney				
101- -51400-101- -	County Official/Administrative Officer	231,062	244,721	150,000
101- -51400-331- -	Legal Services	7,922	10,432	16,000
101- -51400-599- -	Other Charges	26,972	36,778	1,000
Total County Attorney		**265,956**	**291,931**	**167,000**
51500 Election Commission				
101- -51500-101- -	County Official/Administrative Officer	100,251	99,480	105,974
101- -51500-169- -	Part-Time Personnel	0	0	15,000
101- -51500-186- -	Longevity Pay	5,300	6,200	0
101- -51500-187- -	Overtime Pay	8,251	3,650	15,000
101- -51500-188- -	Bonus Payments		0	2,000
101- -51500-189- -	Other Salaries & Wages	227,277	268,294	245,300
101- -51500-192- -	Election Commission	9,020	5,660	16,000
101- -51500-193- -	Election Workers	129,896	55,246	178,000
101- -51500-201- -	Social Security	32,446	30,722	0
101- -51500-204- -	State Retirement	24,387	28,576	0
101- -51500-206- -	Life Insurance	210	216	0
101- -51500-207- -	Medical Insurance	66,259	68,637	0
101- -51500-208- -	Dental Insurance	89	704	0
101- -51500-210- -	Unemployment Compensation	901	331	0
101- -51500-307- -	Communication	1,103	1,788	3,500
101- -51500-317- -	Data Processing Services	3,320	10,740	28,000
101- -51500-320- -	Dues And Memberships	167	110	1,400
101- -51500-332- -	Legal Notices, Recording And Court Cost	7,308	5,153	23,000
101- -51500-336- -	Maintenance And Repair Services-Equipr	30	0	0
101- -51500-349- -	Printing, Stationery And Forms	12,723	6,117	19,000
101- -51500-355- -	Travel	2,392	1,074	19,000
101- -51500-399- -	Other Contracted Services	32,247	37,722	43,000
101- -51500-435- -	Office Supplies	25,082	15,484	33,000
101- -51500-506- -	Liability Insurance	6,728	6,163	9,500
101- -51500-513- -	Workman's Compensation Insurance	1,599	2,730	0
101- -51500-719- -	Office Equipment	12,755	4,190	19,600
Total Election Commission		**709,741**	**658,987**	**776,274**
51600 Register Of Deeds				
101- -51600-101- -	County Official/Administrative Officer	111,390	114,732	117,749
101- -51600-185- -	Educational Incentive - Other County Em	4,946	7,612	12,500
101- -51600-186- -	Longevity Pay	2,900	2,600	0

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -51600-188- -	Bonus Payments		0	2,500
101- -51600-189- -	Other Salaries & Wages	206,995	219,704	231,200
101- -51600-196- -	In-Service Training	1,285	1,715	2,000
101- -51600-201- -	Social Security	23,501	25,131	0
101- -51600-204- -	State Retirement	23,326	26,744	0
101- -51600-206- -	Life Insurance	263	270	0
101- -51600-207- -	Medical Insurance	72,541	68,018	0
101- -51600-208- -	Dental Insurance	57	178	0
101- -51600-210- -	Unemployment Compensation	336	211	0
101- -51600-307- -	Communication	4,654	5,212	6,500
101- -51600-320- -	Dues And Memberships	1,111	1,425	2,000
101- -51600-334- -	Maintenance Agreements	18,970	20,703	20,703
101- -51600-355- -	Travel	3,799	4,507	6,000
101- -51600-399- -	Other Contracted Services	1,199	1,283	5,000
101- -51600-411- -	Data Processing Supplies	11,426	2,443	9,150
101- -51600-435- -	Office Supplies	10,922	11,845	11,000
101- -51600-513- -	Workman's Compensation Insurance	1,999	3,413	0
101- -51600-599- -	Other Charges		0	2,000
101- -51600-719- -	Office Equipment	3,172	3,804	5,527
Total Register Of Deeds		**504,792**	**521,550**	**433,829**
51750 Codes Compliance				
101- -51750-103- -	Assistant(s)	54,300	56,000	57,200
101- -51750-105- -	Supervisor/Director	85,100	86,800	88,000
101- -51750-186- -	Longevity Pay	3,700	3,900	0
101- -51750-188- -	Bonus Payments		0	1,500
101- -51750-189- -	Other Salaries & Wages	45,412	45,802	61,200
101- -51750-196- -	In-Service Training	799	5,287	8,500
101- -51750-201- -	Social Security	13,505	13,747	0
101- -51750-204- -	State Retirement	13,243	14,484	0
101- -51750-206- -	Life Insurance	158	108	0
101- -51750-207- -	Medical Insurance	30,996	36,059	0
101- -51750-210- -	Unemployment Compensation	146	129	0
101- -51750-307- -	Communication	2,867	7,006	7,500
101- -51750-334- -	Maintenance Agreements		0	9,500
101- -51750-349- -	Printing, Stationery And Forms	893	366	2,000
101- -51750-425- -	Gasoline	4,219	3,655	0
101- -51750-435- -	Office Supplies	2,345	17,154	5,000
101- -51750-437- -	Periodicals	1,688	1,941	3,000

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -51750-451- -	Uniforms	674	847	3,000
101- -51750-509- -	Refunds	0	0	1,500
101- -51750-513- -	Workman's Compensation Insurance	1,199	1,365	0
101- -51750-718- -	Motor Vehicles	0	0	4,500
101- -51750-719- -	Office Equipment	2,963	2,464	4,500
Total Codes Compliance		**264,207**	**297,114**	**256,900**
51800 County Buildings				
101- -51800-105- -	Supervisor/Director	77,300	83,800	85,000
101- -51800-161- -	Secretary(s)	51,900	53,600	54,800
101- -51800-166- -	Custodial Personnel	238,820	295,696	308,800
101- -51800-169- -	Part-Time Personnel	22,815	37,587	53,434
101- -51800-186- -	Longevity Pay	21,400	20,800	0
101- -51800-187- -	Overtime Pay	8,438	14,510	15,000
101- -51800-188- -	Bonus Payments	0	0	14,000
101- -51800-189- -	Other Salaries & Wages	888,505	868,559	987,100
101- -51800-196- -	In-Service Training	2,014	6,294	10,000
101- -51800-201- -	Social Security	94,619	99,894	0
101- -51800-204- -	State Retirement	89,315	101,476	0
101- -51800-206- -	Life Insurance	1,227	1,258	0
101- -51800-207- -	Medical Insurance	295,578	293,726	0
101- -51800-208- -	Dental Insurance	2,238	510	0
101- -51800-210- -	Unemployment Compensation	1,385	887	0
101- -51800-307- -	Communication	10,667	11,302	15,136
101- -51800-334- -	Maintenance Agreements	261,328	338,361	416,276
101- -51800-335- -	Maintenance And Repair Services-Buildir	493,024	527,770	555,000
101- -51800-336- -	Maintenance And Repair Services-Equipr	47,506	21,219	0
101- -51800-338- -	Maintenance And Repair Services-Vehicle	443,355	505,428	450,000
101- -51800-351- -	Rentals	5,420	9,498	12,000
101- -51800-410- -	Custodial Supplies	41,879	54,541	63,000
101- -51800-425- -	Gasoline	26,366	28,936	0
101- -51800-435- -	Office Supplies	3,579	3,166	3,880
101- -51800-446- -	Small Tools	4,535	5,148	5,000
101- -51800-451- -	Uniforms	17,071	16,129	17,000
101- -51800-452- -	Utilities	1,115,023	1,218,318	1,300,000
101- -51800-513- -	Workman's Compensation Insurance	9,327	15,926	0
101- -51800-599- -	Other Charges	5,131	4,741	5,000
101- -51800-707- -	Building Improvements	0	541	0
101- -51800-790- -	Other Equipment	9,552	9,919	12,500
Total County Buildings		**4,289,317**	**4,649,540**	**4,382,926**

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
51810		**Other Facilities**			
101- -51810-120-	-	Computer Programmer(s)	268,885	275,091	281,300
101- -51810-186-	-	Longevity Pay	1,500	4,200	0
101- -51810-187-	-	Overtime Pay	31,899	29,124	40,000
101- -51810-188-	-	Bonus Payments	0	0	2,000
101- -51810-196-	-	In-Service Training	26,581	24,297	27,450
101- -51810-201-	-	Social Security	22,671	23,356	0
101- -51810-204-	-	State Retirement	20,784	23,102	0
101- -51810-206-	-	Life Insurance	158	162	0
101- -51810-207-	-	Medical Insurance	21,229	21,785	0
101- -51810-208-	-	Dental Insurance	470	0	0
101- -51810-210-	-	Unemployment Compensation	195	130	0
101- -51810-307-	-	Communication	7,414	6,917	9,950
101- -51810-334-	-	Maintenance Agreements	172,397	204,376	218,930
101- -51810-337-	-	Maintenance And Repair Services-Office	60,991	72,269	82,000
101- -51810-435-	-	Office Supplies	12,235	813	2,000
101- -51810-446-	-	Small Tools	4,940	4,265	5,900
101- -51810-513-	-	Workman's Compensation Insurance	1,199	2,048	0
101- -51810-599-	-	Other Charges	1,491	1,211	2,300
101- -51810-709-	-	Data Processing Equipment	979	0	1,000
101- -51810-718-	-	Motor Vehicles	2,235	0	0
101- -51810-790-	-	Other Equipment	2,000	1,678	2,450
Total		**Other Facilities**	**660,253**	**694,824**	**675,280**
Total		**General Government**	**7,501,919**	**7,949,566**	**7,446,209**
52000		**Finance**			
52300		**Property Assessor's Office**			
101- -52300-101-	-	County Official/Administrative Officer	111,390	114,732	117,749
101- -52300-191-	-	Board And Committee Members Fees	680	620	6,000
101- -52300-196-	-	In-Service Training	0	438	2,000
101- -52300-201-	-	Social Security	8,409	8,626	0
101- -52300-204-	-	State Retirement	7,964	8,903	0
101- -52300-206-	-	Life Insurance	35	0	0
101- -52300-207-	-	Medical Insurance	7,862	7,862	0
101- -52300-208-	-	Dental Insurance	0	18	0
101- -52300-210-	-	Unemployment Compensation	46	32	0
101- -52300-317-	-	Data Processing Services	7,498	7,566	14,500
101- -52300-320-	-	Dues And Memberships	1,490	2,239	4,000
101- -52300-334-	-	Maintenance Agreements	3,510	2,440	6,000
101- -52300-355-	-	Travel	1,576	5,495	12,500

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -52300-399- -	Other Contracted Services	2,406	2,963	3,000
101- -52300-425- -	Gasoline	1,578	1,335	0
101- -52300-435- -	Office Supplies	5,091	4,395	7,500
101- -52300-513- -	Workman's Compensation Insurance	266	0	0
101- -52300-719- -	Office Equipment	0	1,598	5,000
101- -52300-790- -	Other Equipment	0	4,297	7,000
Total Property Assessor's Office		**159,801**	**173,559**	**185,249**
52400 County Trustee's Office				
101- -52400-101- -	County Official/Administrative Officer	111,390	114,732	117,749
101- -52400-185- -	Educational Incentive - Other County Em	8,000	8,500	9,500
101- -52400-186- -	Longevity Pay	7,200	7,500	0
101- -52400-188- -	Bonus Payments		0	4,000
101- -52400-189- -	Other Salaries & Wages	341,923	372,900	382,100
101- -52400-201- -	Social Security	34,252	36,678	0
101- -52400-204- -	State Retirement	28,944	34,007	0
101- -52400-206- -	Life Insurance	368	162	0
101- -52400-207- -	Medical Insurance	70,786	81,446	0
101- -52400-208- -	Dental Insurance	896	432	0
101- -52400-210- -	Unemployment Compensation	420	224	0
101- -52400-307- -	Communication	5,086	5,692	6,300
101- -52400-317- -	Data Processing Services	45,033	23,712	44,000
101- -52400-320- -	Dues And Memberships	1,381	1,132	1,500
101- -52400-332- -	Legal Notices, Recording And Court Cost	270	328	600
101- -52400-355- -	Travel	1,216	2,699	4,000
101- -52400-435- -	Office Supplies	28,244	30,007	23,000
101- -52400-508- -	Premiums On Corporate Surety Bonds	0	0	35,000
101- -52400-513- -	Workman's Compensation Insurance	2,798	2,048	0
101- -52400-719- -	Office Equipment	6,996	13,813	15,000
Total County Trustee's Office		**695,203**	**736,012**	**642,749**
52500 County Clerk's Office				
101- -52500-101- -	County Official/Administrative Officer	111,390	114,732	117,749
101- -52500-162- -	Clerical Personnel	45,469	78,063	86,400
101- -52500-169- -	Part-Time Personnel	8,330	0	0
101- -52500-186- -	Longevity Pay	7,900	8,600	0
101- -52500-187- -	Overtime Pay	0	0	1,000
101- -52500-188- -	Bonus Payments	22,000	31,000	46,000
101- -52500-189- -	Other Salaries & Wages	799,356	846,605	894,400
101- -52500-201- -	Social Security	72,079	77,476	0
101- -52500-204- -	State Retirement	71,102	83,730	0

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -52500-206-	-	Life Insurance	1,122	809	0
101- -52500-207-	-	Medical Insurance	196,386	248,981	0
101- -52500-208-	-	Dental Insurance	2,345	1,675	0
101- -52500-210-	-	Unemployment Compensation	1,076	702	0
101- -52500-307-	-	Communication	8,345	8,399	9,500
101- -52500-317-	-	Data Processing Services	1,529	960	1,500
101- -52500-320-	-	Dues And Memberships	1,126	1,182	1,208
101- -52500-334-	-	Maintenance Agreements	17,394	18,310	18,515
101- -52500-355-	-	Travel	908	552	1,500
101- -52500-435-	-	Office Supplies	57,906	81,651	55,000
101- -52500-508-	-	Premiums On Corporate Surety Bonds	293	243	300
101- -52500-513-	-	Workman's Compensation Insurance	8,528	10,238	0
101- -52500-599-	-	Other Charges	1,098	939	1,200
101- -52500-719-	-	Office Equipment	64,000	7,952	12,000
Total County Clerk's Office			**1,499,682**	**1,622,799**	**1,246,272**
52900 Other Finance					
101- -52900-169-	-	Part-Time Personnel	22,355	7,130	0
101- -52900-185-	-	Educational Incentive - Other County Em	15,364	35,729	36,000
101- -52900-186-	-	Longevity Pay	7,340	7,800	0
101- -52900-187-	-	Overtime Pay	0	0	2,500
101- -52900-188-	-	Bonus Payments	0	0	6,000
101- -52900-189-	-	Other Salaries & Wages	609,234	616,879	694,600
101- -52900-196-	-	In-Service Training	225	0	1,800
101- -52900-201-	-	Social Security	48,001	48,732	0
101- -52900-204-	-	State Retirement	45,237	51,248	0
101- -52900-206-	-	Life Insurance	456	593	0
101- -52900-207-	-	Medical Insurance	98,812	117,710	0
101- -52900-208-	-	Dental Insurance	756	1,644	0
101- -52900-210-	-	Unemployment Compensation	592	336	0
101- -52900-305-	-	Audit Services	57,050	60,750	61,000
101- -52900-307-	-	Communication	5,096	5,620	8,000
101- -52900-317-	-	Data Processing Services	13,640	13,816	15,000
101- -52900-355-	-	Travel	13,722	12,653	12,500
101- -52900-399-	-	Other Contracted Services	24,689	155,713	235,000
101- -52900-435-	-	Office Supplies	11,842	48,034	12,000
101- -52900-513-	-	Workman's Compensation Insurance	3,464	7,508	0
101- -52900-719-	-	Office Equipment	7,066	5,009	11,000
Total Other Finance			**984,941**	**1,196,904**	**1,095,400**
Total Finance			**3,339,627**	**3,729,274**	**3,169,670**

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
53000 Administration Of Justice					
53100 Circuit Court					
101- -53100-101-	-	County Official/Administrative Officer	111,390	114,732	117,749
101- -53100-169-	-	Part-Time Personnel	18,590	9,615	18,600
101- -53100-185-	-	Educational Incentive - Other County Em	0	0	6,000
101- -53100-186-	-	Longevity Pay	14,100	15,000	0
101- -53100-188-	-	Bonus Payments	0	0	13,500
101- -53100-189-	-	Other Salaries & Wages	1,126,596	1,188,732	1,269,200
101- -53100-194-	-	Jury And Witness Expense	12,331	11,638	23,000
101- -53100-199-	-	Other Per Diem & Fees	2,965	3,758	8,000
101- -53100-201-	-	Social Security	91,511	96,623	0
101- -53100-204-	-	State Retirement	89,687	103,060	0
101- -53100-206-	-	Life Insurance	1,052	809	0
101- -53100-207-	-	Medical Insurance	245,431	243,404	0
101- -53100-208-	-	Dental Insurance	63	0	0
101- -53100-210-	-	Unemployment Compensation	1,415	885	0
101- -53100-307-	-	Communication	486	2,196	4,000
101- -53100-317-	-	Data Processing Services	57,286	66,637	74,500
101- -53100-320-	-	Dues And Memberships	2,366	1,697	2,400
101- -53100-334-	-	Maintenance Agreements	22,062	32,245	44,100
101- -53100-355-	-	Travel	2,604	503	3,000
101- -53100-399-	-	Other Contracted Services	28,211	18,121	36,000
101- -53100-411-	-	Data Processing Supplies	0	0	5,000
101- -53100-435-	-	Office Supplies	45,452	54,004	58,000
101- -53100-508-	-	Premiums On Corporate Surety Bonds	600	600	734
101- -53100-513-	-	Workman's Compensation Insurance	7,995	10,238	0
101- -53100-709-	-	Data Processing Equipment	4,607	0	8,000
101- -53100-719-	-	Office Equipment	7,336	5,731	8,000
Total Circuit Court			**1,894,136**	**1,980,228**	**1,699,783**
53300 General Sessions Court					
101- -53300-102-	-	Judge(s)	403,298	414,992	426,196
101- -53300-186-	-	Longevity Pay	3,000	3,000	0
101- -53300-189-	-	Other Salaries & Wages	80,900	82,600	83,800
101- -53300-196-	-	In-Service Training	750	1,435	4,000
101- -53300-201-	-	Social Security	33,122	33,304	0
101- -53300-204-	-	State Retirement	34,835	38,846	0
101- -53300-206-	-	Life Insurance	158	162	0
101- -53300-207-	-	Medical Insurance	39,769	40,362	0
101- -53300-210-	-	Unemployment Compensation	84	56	0

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -53300-317-	-	Data Processing Services	1,431	999	2,500
101- -53300-320-	-	Dues And Memberships	600	700	1,000
101- -53300-355-	-	Travel	2,244	1,754	2,500
101- -53300-399-	-	Other Contracted Services	2,377	9,168	10,000
101- -53300-435-	-	Office Supplies	2,010	2,533	2,500
101- -53300-513-	-	Workman's Compensation Insurance	1,199	2,048	0
101- -53300-719-	-	Office Equipment	0	1,161	1,500
Total General Sessions Court			**605,777**	**633,120**	**533,996**
53330 Drug Court					
101- -53330-105-	-	Supervisor/Director	85,563	88,600	89,800
101- -53330-186-	-	Longevity Pay	600	700	0
101- -53330-188-	-	Bonus Payments		0	1,000
101- -53330-189-	-	Other Salaries & Wages	66,601	50,400	94,300
101- -53330-201-	-	Social Security	11,386	10,534	0
101- -53330-204-	-	State Retirement	9,895	10,841	0
101- -53330-206-	-	Life Insurance	70	72	0
101- -53330-207-	-	Medical Insurance	16,754	15,935	0
101- -53330-210-	-	Unemployment Compensation	110	56	0
101- -53330-307-	-	Communication	7,460	4,847	5,500
101- -53330-351-	-	Rentals	33,600	33,600	33,600
101- -53330-355-	-	Travel	6,280	8,965	11,616
101- -53330-399-	-	Other Contracted Services	2,833	0	0
101- -53330-425-	-	Gasoline	36	95	200
101- -53330-435-	-	Office Supplies	24,319	13,891	11,056
101- -53330-452-	-	Utilities	2,435	1,622	3,500
101- -53330-513-	-	Workman's Compensation Insurance	533	910	0
101- -53330-599-	-	Other Charges	43,311	43,503	16,000
Total Drug Court			**311,786**	**284,571**	**266,572**
53400 Chancery Court					
101- -53400-101-	-	County Official/Administrative Officer	111,390	114,732	117,749
101- -53400-185-	-	Educational Incentive - Other County Em	0	0	5,000
101- -53400-186-	-	Longevity Pay	5,300	1,800	0
101- -53400-188-	-	Bonus Payments	0	0	2,500
101- -53400-189-	-	Other Salaries & Wages	235,897	239,865	251,000
101- -53400-201-	-	Social Security	26,041	26,652	0
101- -53400-204-	-	State Retirement	25,210	27,656	0
101- -53400-206-	-	Life Insurance	315	318	0
101- -53400-207-	-	Medical Insurance	47,859	45,839	0
101- -53400-208-	-	Dental Insurance	1,431	303	0

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -53400-210-	-	Unemployment Compensation	252	207	0
101- -53400-307-	-	Communication	381	1,257	2,000
101- -53400-317-	-	Data Processing Services	14,218	15,258	15,876
101- -53400-320-	-	Dues And Memberships	1,136	1,192	1,218
101- -53400-332-	-	Legal Notices, Recording And Court Cost	0	0	2,500
101- -53400-334-	-	Maintenance Agreements	0	500	7,200
101- -53400-355-	-	Travel	0	0	1,000
101- -53400-411-	-	Data Processing Supplies	0	3,891	4,000
101- -53400-435-	-	Office Supplies	14,383	16,638	16,000
101- -53400-508-	-	Premiums On Corporate Surety Bonds	750	675	750
101- -53400-513-	-	Workman's Compensation Insurance	2,398	4,086	0
101- -53400-599-	-	Other Charges	0	842	1,000
101- -53400-719-	-	Office Equipment	13,111	7,360	1,000
Total Chancery Court			**500,072**	**509,071**	**428,793**
53500 Juvenile Court					
101- -53500-112-	-	Youth Service Officer(s)	189,400	198,046	205,000
101- -53500-186-	-	Longevity Pay	3,500	3,700	0
101- -53500-188-	-	Bonus Payments		0	3,000
101- -53500-196-	-	In-Service Training	3,831	1,200	4,000
101- -53500-201-	-	Social Security	13,491	13,956	0
101- -53500-204-	-	State Retirement	13,944	15,656	0
101- -53500-206-	-	Life Insurance	263	270	0
101- -53500-207-	-	Medical Insurance	52,620	52,696	0
101- -53500-208-	-	Dental Insurance	1,047	20	0
101- -53500-210-	-	Unemployment Compensation	168	112	0
101- -53500-307-	-	Communication	7,371	5,436	7,000
101- -53500-317-	-	Data Processing Services	1,599	921	3,000
101- -53500-320-	-	Dues And Memberships	600	560	1,000
101- -53500-334-	-	Maintenance Agreements	6,150	5,625	13,000
101- -53500-355-	-	Travel	1,638	1,922	2,500
101- -53500-399-	-	Other Contracted Services	6,700	300	20,000
101- -53500-425-	-	Gasoline	819	580	0
101- -53500-435-	-	Office Supplies	899	1,545	2,500
101- -53500-513-	-	Workman's Compensation Insurance	1,999	3,413	0
101- -53500-719-	-	Office Equipment	6,214	0	1,000
Total Juvenile Court			**312,253**	**305,958**	**262,000**
53700 Judicial Commissioners					
101- -53700-169-	-	Part-Time Personnel	46,908	43,119	54,600
101- -53700-185-	-	Educational Incentive - Other County Em	0	0	3,000

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -53700-186-	-	Longevity Pay	0	500	0
101- -53700-188-	-	Bonus Payments		0	1,500
101- -53700-189-	-	Other Salaries & Wages	101,144	112,800	116,400
101- -53700-196-	-	In-Service Training	0	0	2,000
101- -53700-201-	-	Social Security	10,981	11,509	0
101- -53700-204-	-	State Retirement	7,232	8,792	0
101- -53700-206-	-	Life Insurance	105	108	0
101- -53700-207-	-	Medical Insurance	14,879	20,853	0
101- -53700-210-	-	Unemployment Compensation	345	192	0
101- -53700-307-	-	Communication	0	2,130	2,160
101- -53700-435-	-	Office Supplies	204	0	1,700
101- -53700-513-	-	Workman's Compensation Insurance	799	1,365	0
101- -53700-599-	-	Other Charges	0	0	700
101- -53700-708-	-	Communication Equipment	2,160	0	0
Total Judicial Commissioners			**184,757**	**201,368**	**182,060**
53900 Other Administration Of Justice					
101- -53900-206-	-	Life Insurance	53	54	0
101- -53900-513-	-	Workman's Compensation Insurance	400	0	0
Total Other Administration Of Justice			**453**	**54**	**0**
53910 Probation Services					
101- -53910-112-	-	Youth Service Officer(s)	56,500	58,200	59,400
101- -53910-186-	-	Longevity Pay	2,400	2,500	0
101- -53910-201-	-	Social Security	4,506	4,644	0
101- -53910-204-	-	State Retirement	4,211	4,710	0
101- -53910-208-	-	Dental Insurance	51	0	0
101- -53910-210-	-	Unemployment Compensation	42	28	0
101- -53910-307-	-	Communication	0	0	1,000
101- -53910-355-	-	Travel	135	80	500
101- -53910-435-	-	Office Supplies	689	927	1,500
101- -53910-513-	-	Workman's Compensation Insurance	0	683	0
Total Probation Services			**68,534**	**71,772**	**62,400**
53930 Victim Assistance Programs					
101- -53930-103-	-	Assistant(s)	286,317	302,200	309,400
101- -53930-186-	-	Longevity Pay	2,100	2,300	0
101- -53930-188-	-	Bonus Payments		0	3,000
101- -53930-201-	-	Social Security	21,229	21,467	0
101- -53930-204-	-	State Retirement	20,622	23,629	0
101- -53930-206-	-	Life Insurance	70	72	0
101- -53930-207-	-	Medical Insurance	53,182	85,117	0

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Description	Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101-	-53930-210-	-	Unemployment Compensation	286	168	0
101-	-53930-307-	-	Communication	4,356	3,944	6,000
101-	-53930-351-	-	Rentals	18,000	18,000	18,000
101-	-53930-355-	-	Travel	487	1,124	1,500
101-	-53930-435-	-	Office Supplies	6,543	9,453	13,500
101-	-53930-452-	-	Utilities	0	124	12,000
101-	-53930-513-	-	Workman's Compensation Insurance	533	910	0
	Total		**Victim Assistance Programs**	**413,725**	**468,508**	**363,400**
	Total		**Administration Of Justice**	**4,291,493**	**4,454,650**	**3,799,004**
54000			**Public Safety**			
54110			**Sheriff's Department**			
101-	-54110-101-	-	County Official/Administrative Officer	122,529	126,205	129,524
101-	-54110-106-	-	Deputy(Ies)	4,639,897	4,739,954	5,197,700
101-	-54110-108-	-	Investigator(s)	946,288	1,306,236	1,464,000
101-	-54110-140-	-	Salary Supplements	135,354	83,077	135,400
101-	-54110-148-	-	Dispatchers/Radio Operators	491,359	524,187	572,500
101-	-54110-161-	-	Secretary(s)	568,830	597,096	622,400
101-	-54110-169-	-	Part-Time Personnel	286,658	295,638	387,000
101-	-54110-185-	-	Educational Incentive - Other County Em	168,088	190,465	225,000
101-	-54110-186-	-	Longevity Pay	57,400	56,500	0
101-	-54110-187-	-	Overtime Pay	277,879	379,125	350,000
101-	-54110-188-	-	Bonus Payments		0	54,000
101-	-54110-189-	-	Other Salaries & Wages	139,563	117,212	177,500
101-	-54110-196-	-	In-Service Training	268,746	231,787	315,000
101-	-54110-199-	-	Other Per Diem & Fees	99,776	102,589	125,000
101-	-54110-201-	-	Social Security	588,327	628,740	0
101-	-54110-204-	-	State Retirement	745,334	855,204	0
101-	-54110-206-	-	Life Insurance	2,979	3,324	0
101-	-54110-207-	-	Medical Insurance	1,031,715	1,169,157	0
101-	-54110-208-	-	Dental Insurance	2,331	3,782	0
101-	-54110-210-	-	Unemployment Compensation	5,640	4,094	0
101-	-54110-307-	-	Communication	126,543	159,633	180,000
101-	-54110-316-	-	Contributions	250	4,100	12,500
101-	-54110-317-	-	Data Processing Services	1,537	5,019	10,000
101-	-54110-322-	-	Evaluation And Testing	17,606	19,107	32,415
101-	-54110-334-	-	Maintenance Agreements	383,894	520,081	598,000
101-	-54110-354-	-	Transportation-Other Than Students	3,234	5,044	20,000
101-	-54110-355-	-	Travel	14,829	11,710	25,000
101-	-54110-399-	-	Other Contracted Services	109,380	76,668	0

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -54110-401- -	Animal Food And Supplies	14,193	19,835	23,000
101- -54110-425- -	Gasoline	216,677	237,857	0
101- -54110-429- -	Instructional Supplies And Materials	2,884	2,958	3,000
101- -54110-451- -	Uniforms	100,984	128,221	150,000
101- -54110-499- -	Other Supplies And Materials	16,650	28,302	18,500
101- -54110-508- -	Premiums On Corporate Surety Bonds	0	0	8,500
101- -54110-513- -	Workman's Compensation Insurance	22,652	42,089	0
101- -54110-708- -	Communication Equipment	52,522	61,796	65,000
101- -54110-716- -	Law Enforcement Equipment	215,676	265,190	269,000
101- -54110-718- -	Motor Vehicles	38,749	0	0
101- -54110-728- -	Traffic Control Equipment	6,942	7,070	7,500
101- -54110-790- -	Other Equipment	278,405	376,270	168,500
Total Sheriff's Department		**12,202,300**	**13,385,322**	**11,345,939**
54120 Special Patrols				
101- -54120-716- -	Law Enforcement Equipment	6,048	32,540	35,000
Total Special Patrols		**6,048**	**32,540**	**35,000**
54210 Jail				
101- -54210-160- -	Guards	4,984,675	4,899,830	5,727,000
101- -54210-185- -	Educational Incentive - Other County Em	51,616	51,847	65,000
101- -54210-186- -	Longevity Pay	41,700	39,200	0
101- -54210-187- -	Overtime Pay	101,711	99,293	155,000
101- -54210-188- -	Bonus Payments		0	49,000
101- -54210-199- -	Other Per Diem & Fees	121,276	114,278	140,000
101- -54210-201- -	Social Security	386,414	382,410	0
101- -54210-204- -	State Retirement	381,446	409,255	0
101- -54210-206- -	Life Insurance	1,858	2,174	0
101- -54210-207- -	Medical Insurance	846,148	846,333	0
101- -54210-208- -	Dental Insurance	922	3,123	0
101- -54210-210- -	Unemployment Compensation	6,161	3,820	0
101- -54210-309- -	Contracts With Government Agencies	3,480	3,800	35,000
101- -54210-336- -	Maintenance And Repair Services-Equipr	44,952	6,295	0
101- -54210-340- -	Medical And Dental Services	2,108,420	2,455,078	2,520,000
101- -54210-410- -	Custodial Supplies	58,482	66,570	85,000
101- -54210-422- -	Food Supplies	606,642	793,828	890,000
101- -54210-435- -	Office Supplies	26,613	31,412	32,000
101- -54210-451- -	Uniforms	139,205	107,950	124,000
101- -54210-499- -	Other Supplies And Materials	21,863	19,721	22,000
101- -54210-513- -	Workman's Compensation Insurance	14,790	27,529	0
101- -54210-599- -	Other Charges	36,860	37,071	37,500

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -54210-709-	-	Data Processing Equipment	7,426	9,121	15,000
101- -54210-719-	-	Office Equipment	6,304	5,183	7,500
101- -54210-790-	-	Other Equipment	132,999	133,663	130,000
Total Jail			**10,131,963**	**10,548,784**	**10,034,000**
54220 Workhouse					
101- -54220-105-	-	Supervisor/Director	13,453	13,304	14,152
101- -54220-160-	-	Guards	110,000	183,245	185,500
101- -54220-185-	-	Educational Incentive - Other County Em		0	6,000
101- -54220-186-	-	Longevity Pay	0	1,100	0
101- -54220-201-	-	Social Security	8,793	14,232	0
101- -54220-204-	-	State Retirement	9,243	15,724	0
101- -54220-206-	-	Life Insurance	53	54	0
101- -54220-207-	-	Medical Insurance	27,543	36,108	0
101- -54220-208-	-	Dental Insurance	535	127	0
101- -54220-210-	-	Unemployment Compensation	84	106	0
101- -54220-451-	-	Uniforms	885	1,819	2,500
101- -54220-513-	-	Workman's Compensation Insurance	400	683	0
101- -54220-599-	-	Other Charges	7,939	11,091	12,000
101- -54220-718-	-	Motor Vehicles	34,992	34,997	35,000
Total Workhouse			**213,920**	**312,590**	**255,152**
54240 Juvenile Services					
101- -54240-105-	-	Supervisor/Director	85,500	854	70,000
101- -54240-160-	-	Guards	521,549	592,149	623,500
101- -54240-185-	-	Educational Incentive - Other County Em	0	923	6,000
101- -54240-186-	-	Longevity Pay	9,900	10,600	0
101- -54240-187-	-	Overtime Pay	16,852	13,918	28,000
101- -54240-188-	-	Bonus Payments		0	6,000
101- -54240-196-	-	In-Service Training	0	0	5,000
101- -54240-199-	-	Other Per Diem & Fees	18,541	17,284	25,000
101- -54240-201-	-	Social Security	47,687	47,383	0
101- -54240-204-	-	State Retirement	49,694	50,007	0
101- -54240-206-	-	Life Insurance	806	827	0
101- -54240-207-	-	Medical Insurance	125,224	145,110	0
101- -54240-208-	-	Dental Insurance	181	0	0
101- -54240-210-	-	Unemployment Compensation	517	380	0
101- -54240-307-	-	Communication	1,646	6,597	8,000
101- -54240-329-	-	Laundry Service	1,990	1,612	2,000
101- -54240-340-	-	Medical And Dental Services	0	0	3,000
101- -54240-355-	-	Travel	0	0	600

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -54240-399- -	Other Contracted Services	0	0	10,000
101- -54240-422- -	Food Supplies	1,631	559	9,500
101- -54240-435- -	Office Supplies	4,084	1,130	5,000
101- -54240-449- -	Textbooks	0	0	3,000
101- -54240-451- -	Uniforms	3,123	3,230	4,500
101- -54240-499- -	Other Supplies And Materials	1,491	1,698	2,000
101- -54240-513- -	Workman's Compensation Insurance	6,129	10,465	0
101- -54240-599- -	Other Charges	6,877	6,637	10,000
101- -54240-719- -	Office Equipment	978	0	2,000
Total Juvenile Services		**904,400**	**911,363**	**823,100**
54260 Commissary				
101- -54260-422- -	Food Supplies	163,250	228,011	300,000
101- -54260-499- -	Other Supplies And Materials	190,500	222,678	300,000
Total Commissary		**353,750**	**450,689**	**600,000**
54310 Fire Prevention And Control				
101- -54310-105- -	Supervisor/Director	89,500	91,981	94,000
101- -54310-140- -	Salary Supplements	26,400	18,600	10,400
101- -54310-169- -	Part-Time Personnel	244,326	331,206	314,171
101- -54310-186- -	Longevity Pay	5,100	5,600	0
101- -54310-187- -	Overtime Pay	30,916	40,147	36,000
101- -54310-188- -	Bonus Payments		0	8,000
101- -54310-189- -	Other Salaries & Wages	604,000	699,988	790,000
101- -54310-196- -	In-Service Training	28,025	25,566	25,000
101- -54310-199- -	Other Per Diem & Fees	74,000	76,443	94,000
101- -54310-201- -	Social Security	73,294	87,943	0
101- -54310-204- -	State Retirement	81,664	99,526	0
101- -54310-206- -	Life Insurance	263	270	0
101- -54310-207- -	Medical Insurance	118,639	138,367	0
101- -54310-210- -	Unemployment Compensation	1,197	1,040	0
101- -54310-307- -	Communication	17,605	32,179	33,500
101- -54310-322- -	Evaluation And Testing	7,353	6,849	7,000
101- -54310-425- -	Gasoline	57,362	69,299	0
101- -54310-435- -	Office Supplies	1,045	1,279	3,000
101- -54310-451- -	Uniforms	10,507	15,514	18,000
101- -54310-503- -	Excess Risk Insurance	9,134	12,937	10,500
101- -54310-513- -	Workman's Compensation Insurance	3,817	3,413	0
101- -54310-599- -	Other Charges	619	73	3,000
101- -54310-708- -	Communication Equipment	4,087	11,420	13,000
101- -54310-790- -	Other Equipment	168,568	185,609	149,500

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Total Fire Prevention And Control		**1,657,421**	**1,955,249**	**1,609,071**
54410 Civil Defense				
101- -54410-105- -	Supervisor/Director	95,500	98,000	100,000
101- -54410-169- -	Part-Time Personnel	25,000	20,765	25,000
101- -54410-186- -	Longevity Pay	4,300	4,500	0
101- -54410-188- -	Bonus Payments		0	2,500
101- -54410-189- -	Other Salaries & Wages	119,000	169,933	255,000
101- -54410-196- -	In-Service Training	14,676	14,862	20,000
101- -54410-199- -	Other Per Diem & Fees	90,000	90,000	100,000
101- -54410-201- -	Social Security	18,737	22,175	0
101- -54410-204- -	State Retirement	17,157	22,525	0
101- -54410-206- -	Life Insurance	88	54	0
101- -54410-207- -	Medical Insurance	51,878	62,505	0
101- -54410-208- -	Dental Insurance	77	0	0
101- -54410-210- -	Unemployment Compensation	210	214	0
101- -54410-307- -	Communication	9,014	19,574	22,000
101- -54410-320- -	Dues And Memberships	2,062	2,958	5,000
101- -54410-355- -	Travel	2,724	6,096	9,000
101- -54410-399- -	Other Contracted Services	3,890	6,524	22,000
101- -54410-425- -	Gasoline	12,842	15,018	0
101- -54410-429- -	Instructional Supplies And Materials	1,065	0	3,500
101- -54410-435- -	Office Supplies	784	3,650	4,000
101- -54410-451- -	Uniforms	2,088	5,866	5,000
101- -54410-513- -	Workman's Compensation Insurance	0	683	0
101- -54410-599- -	Other Charges	450	3,295	4,000
101- -54410-718- -	Motor Vehicles	0	50,336	0
101- -54410-719- -	Office Equipment	3,176	3,849	3,000
101- -54410-790- -	Other Equipment	84,170	37,543	46,500
Total Civil Defense		**558,888**	**660,925**	**626,500**
54490 Other Emergency Management				
101- -54490-708- -	Communication Equipment	187,133	0	10,000
101- -54490-790- -	Other Equipment	0	191,215	162,422
Total Other Emergency Management		**187,133**	**191,215**	**172,422**
54610 County Coroner/Medical Examiner				
101- -54610-199- -	Other Per Diem & Fees	21,600	21,400	45,000
101- -54610-201- -	Social Security	1,563	1,540	0
101- -54610-204- -	State Retirement	1,345	1,444	0
101- -54610-207- -	Medical Insurance	2,565	2,298	0
101- -54610-210- -	Unemployment Compensation	9	3	0

Fund 101 General

Statement of Proposed Operations

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Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -54610-399-	-	Other Contracted Services	147,760	187,500	279,000
101- -54610-508-	-	Premiums On Corporate Surety Bonds	1,100	1,400	2,500
101- -54610-599-	-	Other Charges	4,788	6,595	7,250
Total		**County Coroner/Medical Examiner**	**180,730**	**222,180**	**333,750**
54900		**Other Public Safety**			
101- -54900-105-	-	Supervisor/Director	93,500	96,000	98,000
101- -54900-106-	-	Deputy(Ies)	65,500	76,000	78,000
101- -54900-148-	-	Dispatchers/Radio Operators	645,516	640,616	816,000
101- -54900-169-	-	Part-Time Personnel	109,469	96,597	152,000
101- -54900-186-	-	Longevity Pay	17,900	17,900	0
101- -54900-187-	-	Overtime Pay	141,356	157,233	195,000
101- -54900-188-	-	Bonus Payments		0	8,500
101- -54900-189-	-	Other Salaries & Wages	20,000	39,263	20,000
101- -54900-201-	-	Social Security	79,285	80,899	0
101- -54900-204-	-	State Retirement	76,186	84,983	0
101- -54900-206-	-	Life Insurance	368	270	0
101- -54900-207-	-	Medical Insurance	165,395	197,433	0
101- -54900-208-	-	Dental Insurance	225	0	0
101- -54900-210-	-	Unemployment Compensation	866	630	0
101- -54900-299-	-	Other Fringe Benefits	0	0	101,000
101- -54900-513-	-	Workman's Compensation Insurance	2,798	3,413	0
Total		**Other Public Safety**	**1,418,364**	**1,491,237**	**1,468,500**
Total		**Public Safety**	**27,814,917**	**30,162,094**	**27,303,434**
55000		**Public Health And Welfare**			
55110		**Local Health Center**			
101- -55110-186-	-	Longevity Pay	800	900	0
101- -55110-188-	-	Bonus Payments		0	3,500
101- -55110-189-	-	Other Salaries & Wages	191,782	268,252	294,000
101- -55110-201-	-	Social Security	13,672	19,593	0
101- -55110-204-	-	State Retirement	13,770	20,886	0
101- -55110-206-	-	Life Insurance	53	54	0
101- -55110-207-	-	Medical Insurance	48,732	60,603	0
101- -55110-208-	-	Dental Insurance	50	181	0
101- -55110-210-	-	Unemployment Compensation	294	308	0
101- -55110-307-	-	Communication	30,016	32,884	35,000
101- -55110-309-	-	Contracts With Government Agencies	128,953	0	128,953
101- -55110-355-	-	Travel	1,965	1,998	3,000
101- -55110-399-	-	Other Contracted Services	19,942	20,678	27,000
101- -55110-410-	-	Custodial Supplies	19,433	17,493	22,000

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -55110-413-	-	Drugs And Medical Supplies	23,504	16,094	25,000
101- -55110-435-	-	Office Supplies	21,244	25,851	25,000
101- -55110-499-	-	Other Supplies And Materials	4,532	3,534	5,000
101- -55110-513-	-	Workman's Compensation Insurance	400	683	0
101- -55110-599-	-	Other Charges	13,592	19,007	15,000
101- -55110-718-	-	Motor Vehicles	0	4,500	0
Total Local Health Center			**532,734**	**513,499**	**583,453**
55130 Ambulance/Emergency Medical Services					
101- -55130-105-	-	Supervisor/Director	107,000	109,500	111,500
101- -55130-106-	-	Deputy(Ies)	85,039	91,500	93,500
101- -55130-119-	-	Accountants/Bookkeepers	53,700	55,400	56,600
101- -55130-133-	-	Paraprofessionals	4,090,763	4,385,011	5,207,500
101- -55130-140-	-	Salary Supplements	41,600	35,200	70,000
101- -55130-161-	-	Secretary(s)	41,500	43,200	44,400
101- -55130-169-	-	Part-Time Personnel	374,003	389,423	526,000
101- -55130-186-	-	Longevity Pay	49,300	50,100	0
101- -55130-187-	-	Overtime Pay	979,432	1,144,869	727,000
101- -55130-188-	-	Bonus Payments		0	41,500
101- -55130-196-	-	In-Service Training	131,910	256,002	125,000
101- -55130-201-	-	Social Security	428,439	465,075	0
101- -55130-204-	-	State Retirement	388,713	460,605	0
101- -55130-206-	-	Life Insurance	2,027	2,624	0
101- -55130-207-	-	Medical Insurance	787,480	838,694	0
101- -55130-208-	-	Dental Insurance	1,707	2,958	0
101- -55130-210-	-	Unemployment Compensation	4,766	3,533	0
101- -55130-307-	-	Communication	15,404	17,039	24,000
101- -55130-336-	-	Maintenance And Repair Services-Equipr	33,607	15,153	0
101- -55130-340-	-	Medical And Dental Services	12,000	24,000	24,000
101- -55130-355-	-	Travel	0	766	1,500
101- -55130-361-	-	Permits	4,750	5,000	9,000
101- -55130-399-	-	Other Contracted Services	413,399	327,561	400,000
101- -55130-413-	-	Drugs And Medical Supplies	287,116	356,106	385,000
101- -55130-425-	-	Gasoline	159,320	191,024	0
101- -55130-435-	-	Office Supplies	9,563	9,321	10,000
101- -55130-451-	-	Uniforms	68,279	89,283	100,000
101- -55130-499-	-	Other Supplies And Materials	14,234	14,861	20,000
101- -55130-513-	-	Workman's Compensation Insurance	15,456	33,216	0
101- -55130-599-	-	Other Charges	779	1,300	1,400

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -55130-708-	-	Communication Equipment	10,055	11,723	12,000
101- -55130-711-	-	Furniture And Fixtures	5,000	4,771	5,000
101- -55130-718-	-	Motor Vehicles	0	92,000	0
101- -55130-719-	-	Office Equipment	1,116	1,806	2,000
101- -55130-790-	-	Other Equipment	208,025	166,095	150,000
Total Ambulance/Emergency Medical Services			**8,825,482**	**9,694,719**	**8,146,900**
55190 Other Local Health Services					
101- -55190-105-	-	Supervisor/Director	600	600	600
101- -55190-196-	-	In-Service Training	0	9,305	9,700
101- -55190-201-	-	Social Security	43	71	0
101- -55190-204-	-	State Retirement	43	47	0
101- -55190-206-	-	Life Insurance	53	54	0
101- -55190-207-	-	Medical Insurance	99	99	0
101- -55190-210-	-	Unemployment Compensation	0	0	0
101- -55190-413-	-	Drugs And Medical Supplies	58,035	55,724	58,000
101- -55190-499-	-	Other Supplies And Materials	8,074	10,393	11,000
101- -55190-513-	-	Workman's Compensation Insurance	400	683	0
Total Other Local Health Services			**67,347**	**76,976**	**79,300**
55510 General Welfare Assistance					
101- -55510-316-	-	Contributions	5,000	5,000	5,000
Total General Welfare Assistance			**5,000**	**5,000**	**5,000**
55520 Aid To Dependent Children					
101- -55520-316-	-	Contributions	0	0	8,000
Total Aid To Dependent Children			**0**	**0**	**8,000**
55900 Other Public Health And Welfare					
101- -55900-186-	-	Longevity Pay	9,100	9,800	0
101- -55900-189-	-	Other Salaries & Wages	1,720,315	1,731,905	2,081,700
101- -55900-201-	-	Social Security	125,748	126,448	0
101- -55900-204-	-	State Retirement	121,146	133,427	0
101- -55900-206-	-	Life Insurance	1,122	1,078	0
101- -55900-207-	-	Medical Insurance	296,152	335,429	0
101- -55900-208-	-	Dental Insurance	1,569	1,099	0
101- -55900-210-	-	Unemployment Compensation	1,982	1,237	0
101- -55900-355-	-	Travel	17,771	18,369	18,000
101- -55900-399-	-	Other Contracted Services	2,081	874	10,000
101- -55900-413-	-	Drugs And Medical Supplies	0	11	0
101- -55900-435-	-	Office Supplies	769	185	2,000
101- -55900-513-	-	Workman's Compensation Insurance	8,528	13,651	0
101- -55900-599-	-	Other Charges	0	0	2,000

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Total Other Public Health And Welfare		**2,306,283**	**2,373,513**	**2,113,700**
Total Public Health And Welfare		**11,736,846**	**12,663,707**	**10,936,353**
56000 Social, Cultural And Recreational Servic				
56300 Senior Citizens Assistance				
101- -56300-307- -	Communication	13,759	66,839	0
101- -56300-316- -	Contributions	155,000	142,500	177,500
101- -56300-599- -	Other Charges	21,410	0	0
Total Senior Citizens Assistance		**190,169**	**209,339**	**177,500**
56500 Libraries				
101- -56500-316- -	Contributions	874,944	969,720	1,020,920
Total Libraries		**874,944**	**969,720**	**1,020,920**
56700 Parks And Fair Boards				
101- -56700-140- -	Salary Supplements	5,685	4,000	5,354
101- -56700-201- -	Social Security	0	0	0
101- -56700-207- -	Medical Insurance	18	0	0
101- -56700-210- -	Unemployment Compensation	0	0	0
Total Parks And Fair Boards		**5,703**	**4,000**	**5,354**
56900 Other Social, Cultural And Recreational				
101- -56900-316- -	Contributions	25,000	25,000	25,000
Total Other Social, Cultural And Recreational		**25,000**	**25,000**	**25,000**
Total Social, Cultural And Recreational Servic		**1,095,816**	**1,208,059**	**1,228,774**
57000 Agriculture & Natural Resources				
57100 Agricultural Extension Service				
101- -57100-140- -	Salary Supplements	200,041	186,377	237,800
101- -57100-186- -	Longevity Pay	0	0	0
101- -57100-196- -	In-Service Training	2,000	2,000	2,000
101- -57100-206- -	Life Insurance	53	0	0
101- -57100-207- -	Medical Insurance	4,691	4,695	0
101- -57100-299- -	Other Fringe Benefits	79,294	62,901	82,500
101- -57100-307- -	Communication	4,234	4,598	5,500
101- -57100-335- -	Maintenance And Repair Services-Buildir	0	56	0
101- -57100-339- -	Matching Share	2,500	2,500	2,500
101- -57100-355- -	Travel	4,008	3,964	9,800
101- -57100-513- -	Workman's Compensation Insurance	400	0	0
101- -57100-599- -	Other Charges	1,000	1,000	22,500
101- -57100-719- -	Office Equipment	680	2,000	2,000
Total Agricultural Extension Service		**298,901**	**270,091**	**364,600**
57300 Forest Service				
101- -57300-316- -	Contributions	1,500	1,500	1,500
Total Forest Service		**1,500**	**1,500**	**1,500**

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
57500 Soil Conservation				
101- -57500-161- -	Secretary(s)	37,849	45,200	46,400
101- -57500-188- -	Bonus Payments		0	1,000
101- -57500-189- -	Other Salaries & Wages	58,900	60,600	61,800
101- -57500-201- -	Social Security	7,056	7,656	0
101- -57500-204- -	State Retirement	6,918	8,210	0
101- -57500-206- -	Life Insurance	53	54	0
101- -57500-207- -	Medical Insurance	18,186	21,342	0
101- -57500-210- -	Unemployment Compensation	126	56	0
101- -57500-513- -	Workman's Compensation Insurance	400	683	0
Total Soil Conservation		**129,488**	**143,801**	**109,200**
Total Agriculture & Natural Resources		**429,889**	**415,392**	**475,300**
58000 Other Operations				
58110 Tourism				
101- -58110-206- -	Life Insurance	53	0	0
Total Tourism		**53**	**0**	**0**
58220 Airport				
101- -58220-316- -	Contributions	35,000	70,000	70,000
101- -58220-599- -	Other Charges		120,000	0
Total Airport		**35,000**	**190,000**	**70,000**
58300 Veteran's Services				
101- -58300-105- -	Supervisor/Director	52,300	54,000	58,800
101- -58300-186- -	Longevity Pay	900	1,000	0
101- -58300-188- -	Bonus Payments		0	1,500
101- -58300-189- -	Other Salaries & Wages	85,461	86,400	90,000
101- -58300-201- -	Social Security	10,400	10,596	0
101- -58300-204- -	State Retirement	9,914	10,973	0
101- -58300-206- -	Life Insurance	53	54	0
101- -58300-207- -	Medical Insurance		2,691	0
101- -58300-210- -	Unemployment Compensation	162	84	0
101- -58300-307- -	Communication	2,949	2,714	5,400
101- -58300-334- -	Maintenance Agreements	1,289	0	1,500
101- -58300-355- -	Travel	1,759	2,737	2,833
101- -58300-435- -	Office Supplies	1,161	2,818	3,090
101- -58300-513- -	Workman's Compensation Insurance	400	683	0
101- -58300-599- -	Other Charges	1,778	1,671	2,500
101- -58300-719- -	Office Equipment	2,858	151	4,000
Total Veteran's Services		**171,384**	**176,572**	**169,623**
58500 Contributions To Other Agencies				

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
101- -58500-316- -	Contributions	355,256	362,560	380,375
101- -58500-425- -	Gasoline	105,936	121,548	0
Total	**Contributions To Other Agencies**	**461,192**	**484,108**	**380,375**
58600	**Employee Benefits**			
101- -58600-186- -	Longevity Pay	0	0	350,000
101- -58600-201- -	Social Security	96	0	2,609,289
101- -58600-204- -	State Retirement	0	0	3,224,290
101- -58600-205- -	Employee And Dependent Insurance	0	0	5,000
101- -58600-206- -	Life Insurance	0	1,489	40,000
101- -58600-207- -	Medical Insurance	0	0	6,850,000
101- -58600-208- -	Dental Insurance	0	0	57,000
101- -58600-210- -	Unemployment Compensation	0	0	100,000
101- -58600-513- -	Workman's Compensation Insurance	0	(1)	335,000
Total	**Employee Benefits**	**96**	**1,488**	**13,570,579**
58900	**Miscellaneous**			
101- -58900-202- -	Handling Charges & Administrative Costs	5,250	2,625	5,250
101- -58900-307- -	Communication	3,220	7,500	0
101- -58900-320- -	Dues And Memberships	23,854	27,847	28,000
101- -58900-321- -	Engineering Services	2,000	30,241	15,000
101- -58900-332- -	Legal Notices, Recording And Court Cost	3,383	3,342	3,500
101- -58900-336- -	Maintenance And Repair Services-Equipr	0	0	100,000
101- -58900-399- -	Other Contracted Services	23,042	0	61,640
101- -58900-425- -	Gasoline	182	0	950,000
101- -58900-432- -	Library Books/Media	20,000	0	20,000
101- -58900-502- -	Building And Contents Insurance	150,763	214,153	215,000
101- -58900-503- -	Excess Risk Insurance	186,562	298,236	268,000
101- -58900-506- -	Liability Insurance	75,561	77,134	190,000
101- -58900-509- -	Refunds	0	0	5,000
101- -58900-510- -	Trustee's Commission	704,859	651,642	600,000
101- -58900-540- -	Tax Relief Program	167,983	103,522	190,000
101- -58900-599- -	Other Charges	62,758	76,615	60,000
101- -58900-734- -	Disabilities Act Improvements	12,060	0	4,000
Total	**Miscellaneous**	**1,441,477**	**1,492,857**	**2,715,390**
Total	**Other Operations**	**2,109,202**	**2,345,025**	**16,905,967**
Total	**General County Operations**	**58,319,709**	**62,927,767**	**71,264,711**
Total	**Expenditures**	**58,319,709**	**62,927,767**	**71,264,711**
99000	**Other Uses**			
99100	**Transfers Out**			
101- -99100-590- -	Transfers To Other Funds	1,050,000	500,000	0

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number	**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Total Transfers Out	**1,050,000**	**500,000**	**0**
Total Other Uses	**1,050,000**	**500,000**	**0**
Total Other Uses	**1,050,000**	**500,000**	**0**
Total Expenditures & Other Uses	**59,369,709**	**63,427,767**	**71,264,711**

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Excess of Estimated Revenue Over Under Estimated Expenditures		**3,111,059**	**(7,396,316)**	**(7,548,315)**
Estimated Beg Fund Bal JULY 1		**32,500,433**	**35,140,433**	**27,744,117**
Prior Prior Year Ending Encumbered Fund Balance	32,500,433			
Excess/Deficit Revenues/Expenditures	2,664,927			
Adjustments	(24,927)			
Prior Year Ending Fund Bal	35,140,433			
Adjustment		**(24,927)**		
Estimated End Fund JUNE 30		**35,140,433**	**27,744,117**	**20,195,802**

SOLID WASTE
FUND

Fund 116 Solid Waste/Sanitation

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Revenues			
40000 Local Taxes				
40100 County Property Taxes				
116- -40110- - -	Current Property Tax	3,735,893	4,037,813	4,150,431
116- -40120- - -	Trustee's Collections - Prior Year	52,632	59,096	60,000
116- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	46,259	30,804	50,000
116- -40140- - -	Interest And Penalty	11,845	9,856	12,000
116- -40161- - -	Payments In Lieu Of Taxes - T. V. A.	64	0	35,000
116- -40163- - -	Payments In Lieu Of Taxes - Other	38,935	36,852	0
Total County Property Taxes		**3,885,628**	**4,174,421**	**4,307,431**
40300 Statutory Local Taxes				
116- -40320- - -	Bank Excise Tax	50,659	40,226	40,000
Total Statutory Local Taxes		**50,659**	**40,226**	**40,000**
Total Local Taxes		**3,936,287**	**4,214,647**	**4,347,431**
43000 Charges For Current Services				
43100 General Service Charges				
116- -43110- - -	Tipping Fees	2,402,419	2,169,983	2,500,000
116- -43114- - -	Solid Waste Disposal Fee	40,000	80,000	80,000
Total General Service Charges		**2,442,419**	**2,249,983**	**2,580,000**
Total Charges For Current Services		**2,442,419**	**2,249,983**	**2,580,000**
44000 Other Local Revenues				
44100 Recurring Items				
116- -44145- - -	Sale Of Recycled Materials	301,123	273,071	325,000
116- -44170- - -	Miscellaneous Refunds	36	0	0
Total Recurring Items		**301,159**	**273,071**	**325,000**
Total Other Local Revenues		**301,159**	**273,071**	**325,000**
46000 State Of Tennessee				
46100 General Government Grants				
116- -46190- - -	Other General Government Grants	104,713	99,879	90,000
Total General Government Grants		**104,713**	**99,879**	**90,000**
46400 Public Works Grants				
116- -46430- - -	Litter Program	8,627	238	17,760
Total Public Works Grants		**8,627**	**238**	**17,760**
Total State Of Tennessee		**113,340**	**100,117**	**107,760**
Total Revenues		**6,793,205**	**6,837,818**	**7,360,191**
Total Revenues		**6,793,205**	**6,837,818**	**7,360,191**

Fund 116 Solid Waste/Sanitation

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Expenditures			
50000 General County Operations				
55000 Public Health And Welfare				
55710 Sanitation Management				
116- -55710-105- -	Supervisor/Director	79,100	80,781	78,400
116- -55710-164- -	Attendants	376,934	379,866	440,000
116- -55710-169- -	Part-Time Personnel	16,610	21,601	47,700
116- -55710-187- -	Overtime Pay	33,870	26,532	55,000
116- -55710-188- -	Bonus Payments		0	11,000
116- -55710-189- -	Other Salaries & Wages	999,951	1,104,059	1,136,200
116- -55710-299- -	Other Fringe Benefits	414,078	469,319	533,765
116- -55710-307- -	Communication	27,363	29,820	47,000
116- -55710-321- -	Engineering Services	1,500	1,500	8,360
116- -55710-331- -	Legal Services	7,200	0	10,000
116- -55710-335- -	Maintenance And Repair Services-Buildir	68,305	72,345	100,000
116- -55710-336- -	Maintenance And Repair Services-Equipr	138,217	128,924	150,000
116- -55710-338- -	Maintenance And Repair Services-Vehicle	97,276	168,802	150,000
116- -55710-355- -	Travel	6,802	6,271	8,000
116- -55710-359- -	Disposal Fees	3,252,766	3,306,352	3,000,000
116- -55710-361- -	Permits	0	0	2,000
116- -55710-399- -	Other Contracted Services	139,284	135,158	175,000
116- -55710-409- -	Crushed Stone	38,836	51,956	50,000
116- -55710-425- -	Gasoline	130,160	142,863	140,000
116- -55710-435- -	Office Supplies	4,967	3,367	5,000
116- -55710-451- -	Uniforms	5,544	5,228	17,000
116- -55710-452- -	Utilities	50,947	56,672	73,000
116- -55710-510- -	Trustee's Commission	100,788	105,760	110,000
116- -55710-599- -	Other Charges	19,616	14,446	30,000
116- -55710-707- -	Building Improvements	52,465	90,291	100,500
116- -55710-719- -	Office Equipment	0	2,156	5,000
116- -55710-733- -	Solid Waste Equipment	36,142	24,646	45,000
Total Sanitation Management		**6,098,721**	**6,428,715**	**6,527,925**
55754 Landfill Operation And Maintenance				
116- -55754-321- -	Engineering Services	24,251	5,329	40,000
116- -55754-599- -	Other Charges	0	330	5,000
116- -55754-791- -	Other Construction	0	6,630	100,000
Total Landfill Operation And Maintenance		**24,251**	**12,289**	**145,000**
55759 Other Waste Disposal				
116- -55759-321- -	Engineering Services	89,798	74,039	155,000

Fund 116 Solid Waste/Sanitation

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
116- -55759-363- -	Contracts For Landfill Facilities	36,342	22,333	50,000
116- -55759-399- -	Other Contracted Services	539,759	406,869	600,000
116- -55759-455- -	Wood Products	70,678	45,123	75,000
116- -55759-791- -	Other Construction	38,493	14,586	425,000
Total	**Other Waste Disposal**	**775,070**	**562,950**	**1,305,000**
55770	**Postclosure Care Costs**			
116- -55770-321- -	Engineering Services	16,337	19,485	25,000
116- -55770-399- -	Other Contracted Services	0	0	60,000
116- -55770-724- -	Site Development	0	19,634	47,600
116- -55770-791- -	Other Construction	0	0	85,000
Total	**Postclosure Care Costs**	**16,337**	**39,119**	**217,600**
Total	**Public Health And Welfare**	**6,914,379**	**7,043,073**	**8,195,525**
Total	**General County Operations**	**6,914,379**	**7,043,073**	**8,195,525**
Total	**Expenditures**	**6,914,379**	**7,043,073**	**8,195,525**
Total	**Expenditures**	**6,914,379**	**7,043,073**	**8,195,525**

Fund 116 Solid Waste/Sanitation

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Excess of Estimated Revenue Over Under Estimated Expenditures		**(121,174)**	**(205,255)**	**(835,334)**
Estimated Beg Fund Bal JULY 1		**2,034,908**	**1,879,255**	**1,674,000**
Prior Prior Year Ending Encumbered Fund Balance	2,034,908			
Excess/Deficit Revenues/Expenditures	(142,391)			
Adjustments	(13,262)			
Prior Year Ending Fund Bal	1,879,255			
Adjustment		**(13,262)**		
Estimated End Fund JUNE 30		**1,879,255**	**1,674,000**	**838,666**

OPIOID ABATEMENT FUND

Fund 117 Health Department

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Revenues			
44000	**Other Local Revenues**			
44100	**Recurring Items**			
117- -44110- - -	Investment Income		44,135	0
Total	**Recurring Items**	**0**	**44,135**	**0**
Total	**Other Local Revenues**	**0**	**44,135**	**0**
46000	**State Of Tennessee**			
46800	**Other State Revenues**			
117- -46845- - -	Opioid Settlement Funds - TN Abatemen	333,733	217,910	0
Total	**Other State Revenues**	**333,733**	**217,910**	**0**
Total	**State Of Tennessee**	**333,733**	**217,910**	**0**
48000	**Other Governments And Citizens Groups**			
48900	**Other**			
117- -48991- - -	Opioid Settlement Funds - Past Remedia	0	6,460	0
Total	**Other**	**0**	**6,460**	**0**
Total	**Other Governments And Citizens Groups**	**0**	**6,460**	**0**
Total	**Revenues**	**333,733**	**268,505**	**0**
Total	**Revenues**	**333,733**	**268,505**	**0**

Fund 117 Health Department
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number			**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Estimated/Appropriated/Actual		Expenditures			
50000	**General County Operations**				
58000	**Other Operations**				
58500	**Contributions To Other Agencies**				
117- -58500-316- -		Contributions	445,000	363,000	245,000
Total	**Contributions To Other Agencies**		**445,000**	**363,000**	**245,000**
Total	**Other Operations**		**445,000**	**363,000**	**245,000**
Total	**General County Operations**		**445,000**	**363,000**	**245,000**
Total	**Expenditures**		**445,000**	**363,000**	**245,000**
99000	**Other Uses**				
99100	**Transfers Out**				
117- -99100-590- -		Transfers To Other Funds	50,000	40,000	35,000
Total	**Transfers Out**		**50,000**	**40,000**	**35,000**
Total	**Other Uses**		**50,000**	**40,000**	**35,000**
Total	**Other Uses**		**50,000**	**40,000**	**35,000**
Total	**Expenditures & Other Uses**		**495,000**	**403,000**	**280,000**

Fund 117 Health Department

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Excess of Estimated Revenue Over Under Estimated Expenditures		**(161,267)**	**(134,495)**	**(280,000)**
Estimated Beg Fund Bal JULY 1		**579,101**	**417,834**	**283,339**
Prior Prior Year Ending Encumbered Fund Balance	579,101			
Excess/Deficit Revenues/Expenditures	(161,267)			
Adjustments	0			
Prior Year Ending Fund Bal	417,834			
Adjustment		**0**		
Estimated End Fund JUNE 30		**417,834**	**283,339**	**3,339**

INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

Fund 119 Industrial/Economic Development

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Revenues			
40000 Local Taxes				
40100 County Property Taxes				
119- -40110- - -	Current Property Tax	374,084	380,024	392,073
119- -40120- - -	Trustee's Collections - Prior Year	4,455	5,905	6,000
119- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	4,934	3,099	5,000
119- -40140- - -	Interest And Penalty	1,184	971	1,000
119- -40161- - -	Payments In Lieu Of Taxes - T. V. A.	6	0	3,000
119- -40163- - -	Payments In Lieu Of Taxes - Other	3,893	3,478	0
Total County Property Taxes		**388,556**	**393,477**	**407,073**
40200 County Local Option Taxes				
119- -40220- - -	Hotel/Motel Tax	589,217	466,236	500,000
Total County Local Option Taxes		**589,217**	**466,236**	**500,000**
40300 Statutory Local Taxes				
119- -40320- - -	Bank Excise Tax	5,066	3,786	3,500
Total Statutory Local Taxes		**5,066**	**3,786**	**3,500**
Total Local Taxes		**982,839**	**863,499**	**910,573**
43000 Charges For Current Services				
43300 Fees				
119- -43320- - -	Subdivision Lot Fees	0	800	2,000
Total Fees		**0**	**800**	**2,000**
Total Charges For Current Services		**0**	**800**	**2,000**
44000 Other Local Revenues				
44100 Recurring Items				
119- -44110- - -	Investment Income	79,583	128,322	100,000
119- -44130- - -	Sale Of Materials And Supplies	17,755	80,915	85,000
Total Recurring Items		**97,338**	**209,237**	**185,000**
44900 Other Local Revenues				
119- -44990- - -	Other Local Revenues	352,115	124,610	200,000
Total Other Local Revenues		**352,115**	**124,610**	**200,000**
Total Other Local Revenues		**449,453**	**333,847**	**385,000**
46000 State Of Tennessee				
46800 Other State Revenues				
119- -46980- - -	Other State Grants	16,354	253,804	50,000
Total Other State Revenues		**16,354**	**253,804**	**50,000**
Total State Of Tennessee		**16,354**	**253,804**	**50,000**
Total Revenues		**1,448,646**	**1,451,950**	**1,347,573**
Total Revenues		**1,448,646**	**1,451,950**	**1,347,573**

Fund 119 Industrial/Economic Development
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual Expenditures				
50000 General County Operations				
51000 General Government				
51710 Development				
119- -51710-321- -	Engineering Services	0	0	6,000
119- -51710-399- -	Other Contracted Services	14,000	14,000	14,000
Total Development		**14,000**	**14,000**	**20,000**
Total General Government		**14,000**	**14,000**	**20,000**
58000 Other Operations				
58110 Tourism				
119- -58110-105- -	Supervisor/Director	64,308	81,700	82,900
119- -58110-140- -	Salary Supplements	0	0	5,000
119- -58110-169- -	Part-Time Personnel	40,420	52,606	50,000
119- -58110-188- -	Bonus Payments	0	0	2,000
119- -58110-189- -	Other Salaries & Wages	88,423	157,771	164,800
119- -58110-299- -	Other Fringe Benefits	38,275	64,343	90,000
119- -58110-302- -	Advertising	84,603	140,934	80,000
119- -58110-307- -	Communication	7,154	5,637	5,000
119- -58110-317- -	Data Processing Services	3,111	2,967	2,500
119- -58110-320- -	Dues And Memberships	3,384	9,215	7,500
119- -58110-334- -	Maintenance Agreements	2,731	5,075	5,000
119- -58110-351- -	Rentals	15,000	18,000	20,000
119- -58110-355- -	Travel	3,172	10,826	8,000
119- -58110-435- -	Office Supplies	5,998	4,478	5,000
119- -58110-452- -	Utilities	5,576	4,542	5,000
119- -58110-499- -	Other Supplies And Materials	58,063	52,671	62,000
119- -58110-509- -	Refunds		5,054	0
119- -58110-599- -	Other Charges	56,356	103,351	150,000
119- -58110-719- -	Office Equipment	21,850	6,617	20,000
Total Tourism		**498,424**	**725,787**	**764,700**
58120 Industrial Development				
119- -58120-140- -	Salary Supplements	7,250	7,250	14,650
119- -58120-316- -	Contributions	238,840	281,009	230,000
119- -58120-364- -	Contracts For Development Costs	77,936	1,808	200,000
119- -58120-510- -	Trustee's Commission	13,604	13,124	15,000
Total Industrial Development		**337,630**	**303,191**	**459,650**
58190 Other Economic And Community Development				
119- -58190-599- -	Other Charges	0	32,516	40,000
Total Other Economic And Community Developmen		**0**	**32,516**	**40,000**

Fund 119 Industrial/Economic Development

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Total	**Other Operations**	**836,054**	**1,061,494**	**1,264,350**
Total	**General County Operations**	**850,054**	**1,075,494**	**1,284,350**
Total	**Expenditures**	**850,054**	**1,075,494**	**1,284,350**
99000	**Other Uses**			
99100	**Transfers Out**			
119- -99100-590- -	Transfers To Other Funds	100,000	100,000	100,000
Total	**Transfers Out**	**100,000**	**100,000**	**100,000**
Total	**Other Uses**	**100,000**	**100,000**	**100,000**
Total	**Other Uses**	**100,000**	**100,000**	**100,000**
Total	**Expenditures & Other Uses**	**950,054**	**1,175,494**	**1,384,350**

Fund 119 Industrial/Economic Development

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Excess of Estimated Revenue Over Under Estimated Expenditures		**498,592**	**276,456**	**(36,777)**
Estimated Beg Fund Bal JULY 1		**2,997,013**	**3,418,729**	**3,695,185**
Prior Prior Year Ending Encumbered Fund Balance	2,997,013			
Excess/Deficit Revenues/Expenditures	498,590			
Adjustments	(76,874)			
Prior Year Ending Fund Bal	3,418,729			
Adjustment		**(76,874)**		
Estimated End Fund JUNE 30		**3,418,729**	**3,695,185**	**3,658,408**

PRESERVATION OF RECORDS FUND

Fund 121 Special Purpose

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Revenues			
43000 Charges For Current Services				
43300 Fees				
121- -43365- - -	Archives And Records Management Fee	72,800	61,822	75,000
Total Fees		**72,800**	**61,822**	**75,000**
Total Charges For Current Services		**72,800**	**61,822**	**75,000**
44000 Other Local Revenues				
44500 Nonrecurring Items				
121- -44570- - -	Contributions & Gifts	50	2,386	1,000
Total Nonrecurring Items		**50**	**2,386**	**1,000**
Total Other Local Revenues		**50**	**2,386**	**1,000**
Total Revenues		**72,850**	**64,208**	**76,000**
Total Revenues		**72,850**	**64,208**	**76,000**

Fund 121 Special Purpose

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number				Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual Expenditures						
50000	**General County Operations**					
51000	**General Government**					
51910	**Preservation Of Records**					
121-	-51910-105-	-	Supervisor/Director	56,500	58,200	59,400
121-	-51910-188-	-	Bonus Payments		0	1,000
121-	-51910-189-	-	Other Salaries & Wages	17,701	35,400	36,600
121-	-51910-299-	-	Other Fringe Benefits	24,188	24,665	28,000
121-	-51910-307-	-	Communication	2,319	1,425	3,000
121-	-51910-435-	-	Office Supplies	3,797	1,646	4,000
121-	-51910-499-	-	Other Supplies And Materials	3,364	6,019	20,000
121-	-51910-510-	-	Trustee's Commission	725	682	1,300
Total	**Preservation Of Records**			**108,594**	**128,037**	**153,300**
Total	**General Government**			**108,594**	**128,037**	**153,300**
Total	**General County Operations**			**108,594**	**128,037**	**153,300**
Total	**Expenditures**			**108,594**	**128,037**	**153,300**
Total	**Expenditures**			**108,594**	**128,037**	**153,300**

Fund 121 Special Purpose

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Excess of Estimated Revenue Over Under Estimated Expenditures		**(35,744)**	**(63,829)**	**(77,300)**
Estimated Beg Fund Bal JULY 1		**218,321**	**182,578**	**118,749**
Prior Prior Year Ending Encumbered Fund Balance	218,321			
Excess/Deficit Revenues/Expenditures	(35,743)			
Adjustments	0			
Prior Year Ending Fund Bal	182,578			
Adjustment		**0**		
Estimated End Fund JUNE 30		**182,578**	**118,749**	**41,449**

DRUG CONTROL FUND

Fund 122 Drug Control

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Revenues			
42000 Fines, Forfeitures And Penalties				
42100 Circuit Court				
122- -42140- - -	Drug Control Fines	7,786	7,820	10,000
Total Circuit Court		**7,786**	**7,820**	**10,000**
42800 Judicial District Drug Program				
122- -42865- - -	Drug Task Force Forfeitures And Seizure:	11,664	0	0
Total Judicial District Drug Program		**11,664**	**0**	**0**
42900 Other Fines,Forfeittures And Penalties				
122- -42910- - -	Proceeds From Confiscated Property	13,751	147,894	100,000
Total Other Fines,Forfeittures And Penalties		**13,751**	**147,894**	**100,000**
Total Fines, Forfeitures And Penalties		**33,201**	**155,714**	**110,000**
44000 Other Local Revenues				
44100 Recurring Items				
122- -44170- - -	Miscellaneous Refunds	0	0	1,000
Total Recurring Items		**0**	**0**	**1,000**
44500 Nonrecurring Items				
122- -44530- - -	Sale Of Equipment	7,432	0	0
122- -44540- - -	Sale Of Property	0	15,726	15,000
Total Nonrecurring Items		**7,432**	**15,726**	**15,000**
Total Other Local Revenues		**7,432**	**15,726**	**16,000**
45000 Fees Received From County Officials				
45500 Fees In Lieu Of Salary				
122- -45540- - -	General Sessions Court Clerk	480	0	0
Total Fees In Lieu Of Salary		**480**	**0**	**0**
Total Fees Received From County Officials		**480**	**0**	**0**
47000 Federal Government				
47600 Direct Federal Revenue				
122- -47990- - -	Other Direct Federal Revenue	78,460	25,351	75,000
Total Direct Federal Revenue		**78,460**	**25,351**	**75,000**
Total Federal Government		**78,460**	**25,351**	**75,000**
48000 Other Governments And Citizens Groups				
48900 Other				
122- -48990- - -	Other	15,217	(4,025)	20,000
Total Other		**15,217**	**(4,025)**	**20,000**
Total Other Governments And Citizens Groups		**15,217**	**(4,025)**	**20,000**
Total Revenues		**134,790**	**192,766**	**221,000**
Total Revenues		**134,790**	**192,766**	**221,000**

Fund 122 Drug Control

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Expenditures			
50000 General County Operations				
54000 Public Safety				
54150 Drug Enforcement				
122- -54150-196- -	In-Service Training	4,765	2,381	5,000
122- -54150-307- -	Communication	3,548	4,448	5,000
122- -54150-319- -	Confidential Drug Enforcement Payment:	20,000	58,000	50,000
122- -54150-338- -	Maintenance And Repair Services-Vehicle	0	42,905	30,000
122- -54150-351- -	Rentals	12,600	12,600	15,000
122- -54150-499- -	Other Supplies And Materials	89	5,494	10,000
122- -54150-510- -	Trustee's Commission	80	84	0
122- -54150-706- -	Building Construction	25,697	8,594	200,000
122- -54150-716- -	Law Enforcement Equipment	36,775	58,566	150,000
122- -54150-718- -	Motor Vehicles	0	0	50,000
Total Drug Enforcement		**103,554**	**193,072**	**515,000**
Total Public Safety		**103,554**	**193,072**	**515,000**
Total General County Operations		**103,554**	**193,072**	**515,000**
Total Expenditures		**103,554**	**193,072**	**515,000**
Total Expenditures		**103,554**	**193,072**	**515,000**

Fund 122 Drug Control

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Excess of Estimated Revenue Over				
Under Estimated Expenditures		**31,236**	**(306)**	**(294,000)**
Estimated Beg Fund Bal JULY 1		**507,161**	**525,642**	**525,336**
Prior Prior Year Ending Encumbered Fund Balance	507,161			
Excess/Deficit Revenues/Expenditures	31,237			
Adjustments	(12,756)			
Prior Year Ending Fund Bal	525,642			
Adjustment		**(12,756)**		
Estimated End Fund JUNE 30		**525,642**	**525,336**	**231,336**

PARKS AND RECREATION FUND

Fund 123 Sports And Recreation

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Revenues			
40000 Local Taxes				
40100 County Property Taxes				
123- -40110- - -	Current Property Tax	862,224	878,829	902,956
123- -40120- - -	Trustee's Collections - Prior Year	10,299	13,662	14,000
123- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	11,411	7,166	12,000
123- -40140- - -	Interest And Penalty	2,739	2,245	3,000
123- -40161- - -	Payments In Lieu Of Taxes - T. V. A.	15	0	8,000
123- -40163- - -	Payments In Lieu Of Taxes - Other	9,004	8,043	0
Total County Property Taxes		**895,692**	**909,945**	**939,956**
40200 County Local Option Taxes				
123- -40220- - -	Hotel/Motel Tax	725,274	591,376	775,000
Total County Local Option Taxes		**725,274**	**591,376**	**775,000**
40300 Statutory Local Taxes				
123- -40320- - -	Bank Excise Tax	11,715	8,755	10,000
Total Statutory Local Taxes		**11,715**	**8,755**	**10,000**
Total Local Taxes		**1,632,681**	**1,510,076**	**1,724,956**
43000 Charges For Current Services				
43300 Fees				
123- -43340- - -	Recreation Fees	77,470	35,320	70,000
Total Fees		**77,470**	**35,320**	**70,000**
Total Charges For Current Services		**77,470**	**35,320**	**70,000**
44000 Other Local Revenues				
44100 Recurring Items				
123- -44120- - -	Lease/Rentals/PPP	21,190	36,174	35,000
123- -44170- - -	Miscellaneous Refunds	5,907	24	0
Total Recurring Items		**27,097**	**36,198**	**35,000**
44900 Other Local Revenues				
123- -44990- - -	Other Local Revenues	42,490	28,094	30,000
Total Other Local Revenues		**42,490**	**28,094**	**30,000**
Total Other Local Revenues		**69,587**	**64,292**	**65,000**
48000 Other Governments And Citizens Groups				
48900 Other				
123- -48990- - -	Other	1,800	0	0
Total Other		**1,800**	**0**	**0**
Total Other Governments And Citizens Groups		**1,800**	**0**	**0**
Total Revenues		**1,781,538**	**1,609,688**	**1,859,956**
Total Revenues		**1,781,538**	**1,609,688**	**1,859,956**

Fund 123 Sports And Recreation

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual		Expenditures			
50000	**General County Operations**				
56000	**Social, Cultural And Recreational Servic**				
56700	**Parks And Fair Boards**				
123-	-56700-105-	- Supervisor/Director	85,500	87,200	88,400
123-	-56700-161-	- Secretary(s)	47,100	48,800	50,000
123-	-56700-168-	- Temporary Personnel	86,750	110,885	125,000
123-	-56700-188-	- Bonus Payments		0	7,500
123-	-56700-189-	- Other Salaries & Wages	566,000	598,673	642,400
123-	-56700-196-	- In-Service Training	0	0	6,000
123-	-56700-299-	- Other Fringe Benefits	259,519	282,467	370,740
123-	-56700-302-	- Advertising	0	0	2,000
123-	-56700-307-	- Communication	12,495	17,228	15,000
123-	-56700-335-	- Maintenance And Repair Services-Buildir	76,440	82,617	100,000
123-	-56700-336-	- Maintenance And Repair Services-Equipr	5,083	7,280	10,000
123-	-56700-338-	- Maintenance And Repair Services-Vehicle	6,981	9,723	15,000
123-	-56700-361-	- Permits	720	680	2,000
123-	-56700-410-	- Custodial Supplies	6,780	6,578	9,000
123-	-56700-418-	- Equipment And Machinery Parts	319	3,435	4,500
123-	-56700-422-	- Food Supplies	2,969	3,351	7,000
123-	-56700-425-	- Gasoline	19,790	15,691	23,000
123-	-56700-435-	- Office Supplies	1,530	1,932	3,000
123-	-56700-445-	- Sand	8,170	7,223	15,000
123-	-56700-446-	- Small Tools	4,796	3,028	5,000
123-	-56700-451-	- Uniforms	4,588	5,420	10,000
123-	-56700-452-	- Utilities	137,582	159,232	175,000
123-	-56700-465-	- Clay	0	2,301	12,000
123-	-56700-467-	- Fencing	6,057	17,700	25,000
123-	-56700-468-	- Chemicals	9,631	7,546	18,000
123-	-56700-499-	- Other Supplies And Materials	23,189	29,628	35,000
123-	-56700-509-	- Refunds	4,205	3,926	5,000
123-	-56700-510-	- Trustee's Commission	24,323	25,821	19,500
123-	-56700-513-	- Workman's Compensation Insurance	9,088	12,910	13,000
123-	-56700-599-	- Other Charges	22,488	24,912	25,000
123-	-56700-719-	- Office Equipment	930	804	2,000
123-	-56700-790-	- Other Equipment	27,393	31,368	40,000
123-	-56700-799-	- Other Capital Outlay	40,510	44,114	50,000
	Total Parks And Fair Boards		**1,500,926**	**1,652,473**	**1,930,040**
56900	**Other Social, Cultural And Recreational**				

Fund 123 Sports And Recreation

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
123- -56900-307-	-	Communication	456	0	1,400
123- -56900-335-	-	Maintenance And Repair Services-Buildir	3,726	5,952	9,000
123- -56900-338-	-	Maintenance And Repair Services-Vehicle	1,882	1,493	4,000
123- -56900-410-	-	Custodial Supplies	0	780	1,500
123- -56900-420-	-	Fertilizer, Lime, Chemicals And Seed	27,377	29,767	47,050
123- -56900-446-	-	Small Tools	960	1,491	1,500
123- -56900-452-	-	Utilities	55,638	45,172	50,000
123- -56900-499-	-	Other Supplies And Materials	10,614	17,280	20,000
123- -56900-599-	-	Other Charges	9,650	13,835	15,000
Total		**Other Social, Cultural And Recreational**	**110,303**	**115,770**	**149,450**
Total		**Social, Cultural And Recreational Servic**	**1,611,229**	**1,768,243**	**2,079,490**
Total		**General County Operations**	**1,611,229**	**1,768,243**	**2,079,490**
Total		**Expenditures**	**1,611,229**	**1,768,243**	**2,079,490**
Total		**Expenditures**	**1,611,229**	**1,768,243**	**2,079,490**

Fund 123 Sports And Recreation

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Excess of Estimated Revenue Over Under Estimated Expenditures		**170,309**	**(158,555)**	**(219,534)**
Estimated Beg Fund Bal JULY 1		**843,788**	**968,057**	**809,502**
Prior Prior Year Ending Encumbered Fund Balance	843,788			
Excess/Deficit Revenues/Expenditures	147,050			
Adjustments	(22,781)			
Prior Year Ending Fund Bal	968,057			
Adjustment		**(22,781)**		
Estimated End Fund JUNE 30		**968,057**	**809,502**	**589,968**

VETERANS BUILDING FUND

Fund 128 Other Special Revenue Fund

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Estimated/Appropriated/Actual	Expenditures			
50000	**General County Operations**			
51000	**General Government**			
51910	**Preservation Of Records**			
128- -51910-499- -	Other Supplies And Materials	0	0	700
Total	**Preservation Of Records**	**0**	**0**	**700**
Total	**General Government**	**0**	**0**	**700**
Total	**General County Operations**	**0**	**0**	**700**
Total	**Expenditures**	**0**	**0**	**700**
Total	**Expenditures**	**0**	**0**	**700**

Fund 128 Other Special Revenue Fund

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Excess of Estimated Revenue Over Under Estimated Expenditures		**144,469**	**21,844**	**(700)**
Estimated Beg Fund Bal JULY 1		**0**	**0**	**21,844**
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**	**21,844**	**21,144**

DEBT SERVICE FUND

Fund 151 General Debt Service

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Revenues			
40000 Local Taxes				
40100 County Property Taxes				
151- -40110- - -	Current Property Tax	11,455,810	11,400,856	11,714,671
151- -40120- - -	Trustee's Collections - Prior Year	153,110	180,859	175,000
151- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	151,113	94,898	150,000
151- -40140- - -	Interest And Penalty	36,278	29,584	35,000
151- -40161- - -	Payments In Lieu Of Taxes - T. V. A.	197	0	100,000
151- -40163- - -	Payments In Lieu Of Taxes - Other	119,239	104,439	0
Total County Property Taxes		**11,915,747**	**11,810,636**	**12,174,671**
40200 County Local Option Taxes				
151- -40210- - -	Local Option Sales Tax	19,832,932	13,720,135	16,000,000
151- -40220- - -	Hotel/Motel Tax	1,042,374	807,331	900,000
Total County Local Option Taxes		**20,875,306**	**14,527,466**	**16,900,000**
40300 Statutory Local Taxes				
151- -40320- - -	Bank Excise Tax	155,145	113,578	125,000
Total Statutory Local Taxes		**155,145**	**113,578**	**125,000**
Total Local Taxes		**32,946,198**	**26,451,680**	**29,199,671**
44000 Other Local Revenues				
44100 Recurring Items				
151- -44110- - -	Investment Income	743,553	120,273	0
Total Recurring Items		**743,553**	**120,273**	**0**
Total Other Local Revenues		**743,553**	**120,273**	**0**
Total Revenues		**33,689,751**	**26,571,953**	**29,199,671**
49000 Other Sources (Non-Revenue)				
151- -49100- - -	Bonds Issued	0	3,056	0
Total Other Sources (Non-Revenue)		**0**	**3,056**	**0**
Total Other Sources (Non-Revenue)		**0**	**3,056**	**0**
Total Revenues & Other Sources (Non-Revenue)		**33,689,751**	**26,575,009**	**29,199,671**

Fund 151 General Debt Service

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Expenditures			
80000 Debt Service				
82100 Principal On Debt				
82110 General Government				
151- -82110-601- -	Principal On Bonds	3,480,500	3,550,700	3,593,600
151- -82110-602- -	Principal On Notes	540,000	540,000	540,000
Total General Government		**4,020,500**	**4,090,700**	**4,133,600**
82130 Education				
151- -82130-601- -	Principal On Bonds	10,119,500	10,744,300	10,746,400
Total Education		**10,119,500**	**10,744,300**	**10,746,400**
Total Principal On Debt		**14,140,000**	**14,835,000**	**14,880,000**
82200 Interest On Debt				
82210 General Government				
151- -82210-603- -	Interest On Bonds	1,620,268	1,461,493	1,433,906
151- -82210-604- -	Interest On Notes	70,715	58,922	47,195
Total General Government		**1,690,983**	**1,520,415**	**1,481,101**
82230 Education				
151- -82230-603- -	Interest On Bonds	3,010,640	2,777,012	2,291,523
Total Education		**3,010,640**	**2,777,012**	**2,291,523**
Total Interest On Debt		**4,701,623**	**4,297,427**	**3,772,624**
82300 Other Debt Service				
82330 Education				
151- -82330-510- -	Trustee's Commission	445,827	431,796	450,000
151- -82330-699- -	Other Debt Service	2,450	2,615	12,000
Total Education		**448,277**	**434,411**	**462,000**
Total Other Debt Service		**448,277**	**434,411**	**462,000**
Total Debt Service		**19,289,900**	**19,566,838**	**19,114,624**
Total Expenditures		**19,289,900**	**19,566,838**	**19,114,624**
99000 Other Uses				
99100 Transfers Out				
151- -99100-590- -	Transfers To Other Funds	9,500,000	12,400,000	12,900,000
Total Transfers Out		**9,500,000**	**12,400,000**	**12,900,000**
Total Other Uses		**9,500,000**	**12,400,000**	**12,900,000**
Total Other Uses		**9,500,000**	**12,400,000**	**12,900,000**
Total Expenditures & Other Uses		**28,789,900**	**31,966,838**	**32,014,624**

Fund 151 General Debt Service

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Excess of Estimated Revenue Over Under Estimated Expenditures		**4,899,851**	**(5,391,829)**	**(2,814,953)**
Estimated Beg Fund Bal JULY 1		**28,205,077**	**33,104,928**	**27,713,099**
Prior Prior Year Ending Encumbered Fund Balance	28,205,077			
Excess/Deficit Revenues/Expenditures	4,899,851			
Adjustments	0			
Prior Year Ending Fund Bal	33,104,928			
Adjustment		**0**		
Estimated End Fund JUNE 30		**33,104,928**	**27,713,099**	**24,898,146**

CAPITAL PROJECTS FUND

Fund 171 General Capital Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Revenues			
40000 Local Taxes				
40100 County Property Taxes				
171- -40110- - -	Current Property Tax	373,808	380,024	392,073
171- -40120- - -	Trustee's Collections - Prior Year	5,265	5,905	6,000
171- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	3,102	4,930	5,000
171- -40140- - -	Interest And Penalty	1,185	971	2,000
171- -40161- - -	Payments In Lieu Of Taxes - T. V. A.	6	0	2,500
171- -40163- - -	Payments In Lieu Of Taxes - Other	3,893	3,478	0
Total County Property Taxes		**387,259**	**395,308**	**407,573**
40300 Statutory Local Taxes				
171- -40320- - -	Bank Excise Tax	5,066	3,786	3,500
Total Statutory Local Taxes		**5,066**	**3,786**	**3,500**
Total Local Taxes		**392,325**	**399,094**	**411,073**
44000 Other Local Revenues				
44500 Nonrecurring Items				
171- -44540- - -	Sale Of Property	1,500	1,500	0
Total Nonrecurring Items		**1,500**	**1,500**	**0**
44900 Other Local Revenues				
171- -44990- - -	Other Local Revenues	128,953	0	0
Total Other Local Revenues		**128,953**	**0**	**0**
Total Other Local Revenues		**130,453**	**1,500**	**0**
46000 State Of Tennessee				
46100 General Government Grants				
171- -46190- - -	Other General Government Grants	150,000	1,400,000	11,688,783
Total General Government Grants		**150,000**	**1,400,000**	**11,688,783**
46200 Public Safety Grants				
171- -46290- - -	Other Public Safety Grants	125,227	0	0
Total Public Safety Grants		**125,227**	**0**	**0**
46300 Health And Welfare Grants				
171- -46310- - -	Health Department Programs	461,500	0	0
Total Health And Welfare Grants		**461,500**	**0**	**0**
46800 Other State Revenues				
171- -46990- - -	Other State Revenues		250,000	0
Total Other State Revenues		**0**	**250,000**	**0**
Total State Of Tennessee		**736,727**	**1,650,000**	**11,688,783**
47000 Federal Government				
47100 Federal Through State				
171- -47230- - -	Disaster Relief	0	157,093	0
Total Federal Through State		**0**	**157,093**	**0**
Total Federal Government		**0**	**157,093**	**0**
48000 Other Governments And Citizens Groups				
48900 Other				
171- -48990- - -	Other	7,368	325,000	0

Fund 171 General Capital Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Total Other		**7,368**	**325,000**	**0**
Total Other Governments And Citizens Groups		**7,368**	**325,000**	**0**
Total Revenues		**1,266,873**	**2,532,687**	**12,099,856**
49000 Other Sources (Non-Revenue)				
171- -49100- - -	Bonds Issued	12,620,000	0	0
171- -49410- - -	Premiums On Debt Issued	381,135	0	0
171- -49800- - -	Transfers In	9,500,000	12,400,000	12,900,000
Total Other Sources (Non-Revenue)		**22,501,135**	**12,400,000**	**12,900,000**
Total Other Sources (Non-Revenue)		**22,501,135**	**12,400,000**	**12,900,000**
Total Revenues & Other Sources (Non-Revenue)		**23,768,008**	**14,932,687**	**24,999,856**

Fund 171 General Capital Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Expenditures			
50000 General County Operations				
51000 General Government				
51710 Development				
171- -51710-599- -	Other Charges	3,084,160	53,887	0
Total Development		**3,084,160**	**53,887**	**0**
51800 County Buildings				
171- -51800-335- -	Maintenance And Repair Services-Buildir	0	3,480	0
171- -51800-510- -	Trustee's Commission	7,824	10,410	0
171- -51800-707- -	Building Improvements	4,139,511	9,407,299	20,455,000
171- -51800-718- -	Motor Vehicles	204,063	75,000	220,000
171- -51800-790- -	Other Equipment	675,278	1,360,903	3,701,500
Total County Buildings		**5,026,676**	**10,857,092**	**24,376,500**
51810 Other Facilities				
171- -51810-718- -	Motor Vehicles	50,000	0	0
Total Other Facilities		**50,000**	**0**	**0**
Total General Government		**8,160,836**	**10,910,979**	**24,376,500**
52000 Finance				
52900 Other Finance				
171- -52900-718- -	Motor Vehicles	0	41,930	0
Total Other Finance		**0**	**41,930**	**0**
Total Finance		**0**	**41,930**	**0**
54000 Public Safety				
54110 Sheriff's Department				
171- -54110-718- -	Motor Vehicles	984,976	1,193,987	995,000
Total Sheriff's Department		**984,976**	**1,193,987**	**995,000**
54310 Fire Prevention And Control				
171- -54310-718- -	Motor Vehicles	14,743	696,830	735,000
Total Fire Prevention And Control		**14,743**	**696,830**	**735,000**
54410 Civil Defense				
171- -54410-718- -	Motor Vehicles	0	0	375,000
Total Civil Defense		**0**	**0**	**375,000**
Total Public Safety		**999,719**	**1,890,817**	**2,105,000**
55000 Public Health And Welfare				
55130 Ambulance/Emergency Medical Services				
171- -55130-718- -	Motor Vehicles	593,783	814,409	550,000
Total Ambulance/Emergency Medical Services		**593,783**	**814,409**	**550,000**
55710 Sanitation Management				
171- -55710-718- -	Motor Vehicles	234,995	350,611	280,000
Total Sanitation Management		**234,995**	**350,611**	**280,000**
Total Public Health And Welfare		**828,778**	**1,165,020**	**830,000**

Fund 171 General Capital Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
56000 Social, Cultural And Recreational Servic				
56700 Parks And Fair Boards				
171- -56700-718- -	Motor Vehicles	60,789	59,999	0
Total Parks And Fair Boards		**60,789**	**59,999**	**0**
Total Social, Cultural And Recreational Servic		**60,789**	**59,999**	**0**
Total General County Operations		**10,050,122**	**14,068,745**	**27,311,500**
80000 Debt Service				
82300 Other Debt Service				
82310 General Government				
171- -82310-799- -	Other Capital Outlay	470,142	0	0
Total General Government		**470,142**	**0**	**0**
82330 Education				
171- -82330-707- -	Building Improvements		0	1,320,000
171- -82330-718- -	Motor Vehicles		0	700,000
171- -82330-799- -	Other Capital Outlay	5,518,989	1,502,532	0
Total Education		**5,518,989**	**1,502,532**	**2,020,000**
Total Other Debt Service		**5,989,131**	**1,502,532**	**2,020,000**
Total Debt Service		**5,989,131**	**1,502,532**	**2,020,000**
Total Expenditures		**16,039,253**	**15,571,277**	**29,331,500**
Total Expenditures		**16,039,253**	**15,571,277**	**29,331,500**

Fund 171 General Capital Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Excess of Estimated Revenue Over Under Estimated Expenditures		**7,728,755**	**(638,590)**	**(4,331,644)**
Estimated Beg Fund Bal JULY 1		**21,171,221**	**13,320,284**	**12,681,694**
Prior Prior Year Ending Encumbered Fund Balance	21,171,221			
Excess/Deficit Revenues/Expenditures	3,605,071			
Adjustments	(11,456,008)			
Prior Year Ending Fund Bal	13,320,284			
Adjustment		**(11,456,008)**		
Estimated End Fund JUNE 30		**13,320,284**	**12,681,694**	**8,350,050**

Capital Projects List 2026 - 2027 (Estimated)

	A	B	D	J	K
1	ITEM	DEPARTMENT	2026-2027	COMMENTS	Grant
2	Replace Water Lines	Buildings	100,000		
3	Replace and Repair Bay Doors at EMS and Fire Stations	Buildings	120,000		
4	Pave Parking lot at Maintenance Dept and Codes	Buildings	120,000		
5	Replace Fire System at Sheriff's Office	Buildings	70,000		
6	Replace Ceiling Tiles at Sheriff's Office	Buildings	80,000		
7	Replace Wash Bay Equipment at EMS/911 Facility	Buildings	75,000		
8	Renovate and Paint EMS Substations	Buildings	150,000		
9	Extrication Truck Remount	EMA-Rescue	300,000		
10	Replace Rescue Command Vehicle 513	EMA-Rescue	75,000		
11	Replace command vehicle	EMS	75,000		
12	Replace Ultrasounds	EMS	85,500		
13	Cot load system	EMS	621,000		
14	Replacement Two Ambulances	EMS	475,000		
15	Replace Fire Truck Pumper #14	Fire	675,000		
16	Replace Command Vehicle	Fire	60,000		
17	Replace Parking Lot at Station 24	Fire	50,000		
18	Build 2 more helipads at Fire Stations	Fire	50,000		
19	Generator Grant (838,783 FEMA)	Grant	885,000		840,000
20	Replace whole system at Justice Center (over 30 years old)	HVAC	1,700,000		
21	Community Centers	HVAC	25,000		
22	Security System with Cameras for Monterey Clinic	Health	30,000		
23	Expansion and Resurfacing of Parking Lot	Library	200,000		
24	Replace Dump truck	Maintenance	150,000		
25	Replace department work truck	Maintenance	70,000		
26	Park replacement items (Trash bins, Tables, ETC)	Parks-Recreation	15,000		
27	Remodel Handicap ramp and heaters in Buffalo Valley CC	Parks-Recreation	65,000		
28	Demo and rebuild Little League Concessions at Jere Whitson	Parks-Recreation	200,000		
29	Repair Complex Fence	Parks-Recreation	55,000		
30	Replace Two zero turn mowers	Parks-Recreation	30,000		
31	New mini excavator	Parks-Recreation	75,000		
32	Walk behind skidsteer	Parks-Recreation	45,000		
33	New Flooring Cookeville Community Center	Parks-Recreation	150,000		
34	Paving, Striping, Misc building expenses at Fairgrounds	Parks-Recreation	150,000		
35	Monterey pool bathroom update and repairs	Parks-Recreation	125,000		
36	Resealing county parking lots and drives	Parks-Recreation	100,000		
37	Capshaw Elementary	Roofs	300,000		
38	Avery Trace Auditorium and Metal roof	Roofs	1,400,000		
39	Schools Capital Projects	Schools	2,020,000		
40	Sheriff Capital Projects - Technology	Sheriff	420,000		
41	Sheriff Vehicle Replacements	Sheriff	995,000		
42	Expand Burgess Falls Convenience Center (Grant)	Solid Waste	250,000		150,000
43	Recycling Equipment/Roll Off/Compactor	Solid Waste	100,000		
44	Replace Roll Off Truck	Solid Waste	280,000		
45	Material Handler for Transfer Station (Grant)	Solid Waste	700,000		250,000
46	Replace breakroom (per maintenance)	Solid Waste	40,000		
47	Replace Brush Chipper that burned (City of Cookeville paying 50%)	Solid Waste	250,000		
48	Replace Servers, switches and upgrade software - Phase 1	Technology	75,000		
49	Replace EOL Main VMWare Server Cluster (911 will share cost)	Technology	400,000	911 paying 50%	200,000
50			14,481,500		
51					
52	Carry Over				
53	New Expo-Emergency Facility ($8,750,000 State grant)		11,500,000		
54	Solid Waste Transfer Station Renovation		1,300,000		
55	School Bus Garage-County Highway Dept		1,400,000		
56	New Signage at Fairgrounds		30,000		
57	Pickle Ball-Tennis Courts		145,000		
58	Electric for small Barn and panels for both barns		250,000		
59	Replace Flooring and circulation desks at Library		225,000		
60					
61					
62	Total Capital Projects		29,331,500		

COMMUNITY DEVELOPMENT FUND

Fund 359 Community Development - Custodial

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	Revenues			
48000 Other Governments And Citizens Groups				
48100 Other Governments				
359- -48140- - -	Contracted Services	9,901	0	15,000
Total Other Governments		**9,901**	**0**	**15,000**
Total Other Governments And Citizens Groups		**9,901**	**0**	**15,000**
Total Revenues		**9,901**	**0**	**15,000**
49000 Other Sources (Non-Revenue)				
359- -49800- - -	Transfers In	100,000	0	100,000
Total Other Sources (Non-Revenue)		**100,000**	**0**	**100,000**
Total Other Sources (Non-Revenue)		**100,000**	**0**	**100,000**
Total Revenues & Other Sources (Non-Revenue)		**109,901**	**0**	**115,000**

Fund 359 Community Development - Custodial

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Estimated/Appropriated/Actual	Expenditures			
50000 General County Operations				
51000 General Government				
51710 Development				
359- -51710-188- -	Bonus Payments		0	500
359- -51710-189- -	Other Salaries & Wages	82,100	83,800	85,000
359- -51710-191- -	Board And Committee Members Fees	8,800	7,800	10,800
359- -51710-299- -	Other Fringe Benefits	31,000	33,950	31,800
359- -51710-305- -	Audit Services	0	0	5,000
359- -51710-307- -	Communication	2,902	3,067	4,000
359- -51710-349- -	Printing, Stationery And Forms	344	0	1,000
359- -51710-355- -	Travel	0	0	1,000
359- -51710-435- -	Office Supplies	1,605	1,837	2,500
359- -51710-599- -	Other Charges	1,920	851	1,000
359- -51710-719- -	Office Equipment	4,558	9,883	2,500
Total Development		**133,229**	**141,188**	**145,100**
Total General Government		**133,229**	**141,188**	**145,100**
Total General County Operations		**133,229**	**141,188**	**145,100**
Total Expenditures		**133,229**	**141,188**	**145,100**
Total Expenditures		**133,229**	**141,188**	**145,100**

Fund 359 Community Development - Custodial

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
Excess of Estimated Revenue Over Under Estimated Expenditures		**(23,328)**	**(141,188)**	**(30,100)**
Estimated Beg Fund Bal JULY 1		**259,283**	**235,956**	**94,768**
Prior Prior Year Ending Encumbered Fund Balance	259,283			
Excess/Deficit Revenues/Expenditures	(23,327)			
Adjustments	0			
Prior Year Ending Fund Bal	235,956			
Adjustment		**0**		
Estimated End Fund JUNE 30		**235,956**	**94,768**	**64,668**

ROAD DEPARTMENT FUND

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		**Budgetary Basis 2025**	**Est & Bgt Thru February 2026**	**Proposed 2027**
Estimated/Appropriated/Actual	Revenues			
40000	**Local Taxes**			
40100	**County Property Taxes**			
40110	Current Property Tax	2,595,216	1,450,304	2,632,287
40120	Trustee's Collections - Prior Year	36,513	22,682	40,000
40130	Cir Clk/Clk & Master Collections-Pr Yr	19,586	19,177	32,000
40140	Interest And Penalty	8,115	3,059	8,000
40161	Payments In Lieu Of Taxes - T. V. A.	45	0	50
40163	Payments In Lieu Of Taxes - Other	27,011	9,607	100
Total	**County Property Taxes**	**2,686,486**	**1,504,829**	**2,712,437**
40200	**County Local Option Taxes**			
40280	Mineral Severance Tax	371,858	151,606	370,000
Total	**County Local Option Taxes**	**371,858**	**151,606**	**370,000**
40300	**Statutory Local Taxes**			
40320	Bank Excise Tax	35,145	0	7,000
Total	**Statutory Local Taxes**	**35,145**	**0**	**7,000**
Total	**Local Taxes**	**3,093,489**	**1,656,435**	**3,089,437**
44000	**Other Local Revenues**			
44100	**Recurring Items**			
44130	Sale Of Materials And Supplies	1,840	350	2,000
44170	Miscellaneous Refunds	880	50	0
Total	**Recurring Items**	**2,720**	**400**	**2,000**
44500	**Nonrecurring Items**			
44560	Damages Recovered From Individuals	7,560	0	0
Total	**Nonrecurring Items**	**7,560**	**0**	**0**
Total	**Other Local Revenues**	**10,280**	**400**	**2,000**
46000	**State Of Tennessee**			
46400	**Public Works Grants**			
46420	State Aid Program	1,267,356	197,528	650,000
Total	**Public Works Grants**	**1,267,356**	**197,528**	**650,000**
46800	**Other State Revenues**			
46920	Gasoline And Motor Fuel Tax	3,237,436	1,517,276	3,237,000
46925	Hybrid/Electric Vehicle Registration	34,818	25,746	30,000
46930	Petroleum Special Tax	79,470	26,455	79,000
Total	**Other State Revenues**	**3,351,724**	**1,569,477**	**3,346,000**
Total	**State Of Tennessee**	**4,619,080**	**1,767,005**	**3,996,000**
Total	**Revenues**	**7,722,849**	**3,423,840**	**7,087,437**
49000	**Other Sources (Non-Revenue)**			
49700	Insurance Recovery	65,000	7,093	0
Total	**Other Sources (Non-Revenue)**	**65,000**	**7,093**	**0**
Total	**Other Sources (Non-Revenue)**	**65,000**	**7,093**	**0**
Total	**Revenues & Other Sources (Non-Revenue)**	**7,787,849**	**3,430,933**	**7,087,437**

Fund 131 Highway/Public Works
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru February 2026	Proposed 2027
Estimated/Appropriated/Actual	Expenditures			
99998	**Warrant Distibution**			
99998-590	Transfers To Other Funds	(3,412)	0	0
Total	**Warrant Distibution**	**(3,412)**	**0**	**0**
Total		**(3,412)**	**0**	**0**
Total		**(3,412)**	**0**	**0**
60000	**Highways**			
60100	**Highways**			
61000	**Administrative**			
61000-101	County Official/Administrative Officer	122,529	82,518	129,524
61000-103	Assistant(s)	81,726	58,716	97,000
61000-119	Administrative Manager	62,700	42,107	65,600
61000-186	Longevity Pay	5,800	6,000	6,200
61000-189	Other Salaries And Wages	56,100	37,792	59,000
61000-201	Social Security	19,250	13,610	26,000
61000-205	Employee And Dependent Insurance	49,043	32,844	52,000
61000-206	Life Insurance	123	82	200
61000-208	Dental Insurance	48	568	2,000
61000-210	Unemployment Compensation	97	5	200
61000-211	Local Retirement	23,504	17,626	25,000
61000-212	Employer Medicare	4,599	3,183	6,500
61000-317	Data Processing Services	16,800	28,825	20,000
61000-320	Dues And Memberships	5,050	4,500	6,000
61000-331	Legal Services	18,002	4,273	10,000
61000-332	Legal Notices, Recording And Court Costs	135	71	500
61000-337	Maintenance And Repair Services-Office Equipm	0	45	600
61000-348	Postal Charges	292	518	520
61000-349	Printing, Stationery And Forms	0	781	1,000
61000-355	Travel	2,750	2,262	2,400
61000-411	Data Processing Supplies	2,035	880	2,500
61000-413	Drugs And Medical Supplies	426	56	500
61000-435	Office Supplies	789	458	800
61000-513	Workman's Compensation Insurance	9,676	13,945	15,000
61000-599	Other Charges	8,108	6,456	8,000
61000-708	Communication Equipment	9,292	0	4,000
61000-709	Data Processing Equipment	1,594	2,160	3,000
Total	**Administrative**	**500,468**	**360,281**	**544,044**
62000	**Highway And Bridge Maintenance**			
62000-141	Foremen	66,700	44,722	69,600
62000-143	Equipment Operators	956,088	642,994	1,309,400

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru February 2026	Proposed 2027
62000-147	Truck Drivers	465,085	274,581	480,000
62000-186	Longevity Pay	33,200	33,300	35,000
62000-187	Overtime Pay	46,065	21,428	52,000
62000-189	Other Salaries And Wages	52,902	35,700	55,800
62000-201	Social Security	96,566	62,221	105,000
62000-205	Employee And Dependent Insurance	309,692	228,884	320,000
62000-206	Life Insurance	979	645	1,400
62000-207	Medical Insurance	0	0	2,000
62000-208	Dental Insurance	938	945	6,000
62000-210	Unemployment Compensation	730	48	2,000
62000-211	Local Retirement	115,833	81,692	128,000
62000-212	Employer Medicare	22,584	14,552	25,000
62000-213	Payments To Retirees	0	0	1,000
62000-351	Rentals	5,851	21,569	30,000
62000-399	Other Contracted Services	91,653	89,231	150,000
62000-403	Asphalt-Cold Mix	2,480	16,031	30,000
62000-404	Asphalt-Hot Mix	2,366,000	1,468,071	1,249,993
62000-405	Asphalt-Liquid	20,000	0	10,000
62000-409	Crushed Stone	152,677	86,618	100,000
62000-415	Electricity	446	348	600
62000-440	Pipe-Metal	39,818	5,334	40,000
62000-443	Road Signs	27,655	3,130	30,000
62000-444	Salt	33,717	0	25,000
62000-446	Small Tools	97	0	2,000
62000-455	Wood Products	0	0	1,000
62000-499	Other Supplies And Materials	3,682	839	10,000
62000-513	Workman's Compensation Insurance	63,549	106,267	110,000
62000-599	Other Charges	3,330	4,498	7,500
Total	**Highway And Bridge Maintenance**	**4,978,317**	**3,243,648**	**4,388,293**
63100	**Operation & Maint. Of Equipment**			
63100-142	Mechanic(s)	102,486	68,763	108,400
63100-166	Custodial Personnel	42,299	28,768	45,200
63100-186	Longevity Pay	1,300	1,900	2,100
63100-187	Overtime Pay	7,256	4,380	7,800
63100-201	Social Security	9,200	6,202	10,000
63100-205	Employee And Dependent Insurance	28,402	20,246	32,000
63100-206	Life Insurance	143	61	250
63100-208	Dental Insurance	0	0	1,500
63100-210	Unemployment Compensation	73	5	300
63100-211	Local Retirement	10,964	8,056	15,000

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru February 2026	Proposed 2027
63100-212	Employer Medicare	2,146	1,450	2,500
63100-213	Payments To Retirees	0	0	1,000
63100-329	Laundry Service	3,218	2,437	3,500
63100-333	Licenses	0	0	150
63100-336	Maintenance And Repair Services-Equipment	9,788	15,231	30,000
63100-412	Diesel Fuel	110,016	69,515	150,000
63100-418	Equipment And Machinery Parts	104,320	89,827	100,000
63100-424	Garage Supplies	8,597	3,687	10,000
63100-425	Gasoline	26,873	13,916	30,000
63100-433	Lubricants	15,748	8,129	20,000
63100-446	Small Tools	2,004	410	4,000
63100-450	Tires And Tubes	24,875	16,557	25,000
63100-499	Other Supplies And Materials	5,314	6,266	7,000
63100-513	Workman's Compensation Insurance	39,557	10,459	45,000
63100-599	Other Charges	6,993	13,223	15,000
Total	**Operation & Maint. Of Equipment**	**561,572**	**389,488**	**665,700**
65000	**Other Charges**			
65000-307	Communication	6,206	3,587	7,500
65000-322	Evaluation And Testing	2,815	1,340	3,500
65000-415	Electricity	6,675	4,101	9,000
65000-434	Natural Gas	5,253	2,999	7,000
65000-454	Water And Sewer	762	636	900
65000-502	Building And Contents Insurance	2,320	3,274	4,000
65000-503	Excess Risk Insurance	75,560	107,568	115,000
65000-506	Liability Insurance	145,626	207,389	220,000
65000-508	Premiums On Corporate Surety Bonds	0	0	500
65000-510	Trustee's Commission	87,540	50,710	95,000
65000-599	Other Charges	10,276	13,935	17,000
Total	**Other Charges**	**343,033**	**395,539**	**479,400**
68000	**Capital Outlay**			
68000-321	Engineering Services	0	0	20,000
68000-339	Matching Share	24,779	27,909	40,000
68000-714	Highway Equipment	762,484	446,125	300,000
68000-726	State Aid Projects	1,214,150	171,932	650,000
Total	**Capital Outlay**	**2,001,413**	**645,966**	**1,010,000**
Total	**Highways**	**8,384,803**	**5,034,922**	**7,087,437**
Total	**Highways**	**8,384,803**	**5,034,922**	**7,087,437**
Total	**Expenditures**	**8,384,803**	**5,034,922**	**7,087,437**
Total	**Expenditures**	**8,381,391**	**5,034,922**	**7,087,437**

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru February 2026	Proposed 2027
Excess of Estimated Revenue Over Under Estimated Expenditures		(593,542)	(1,603,989)	0
Estimated Beg Fund Bal JULY 1		0	0	(1,603,989)
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	(1,603,989)	(1,603,989)

Putnam County, Tennessee

General Purpose School Budget

Fund 141

For Fiscal Year

July 1, 2026 to June 30, 2027
Draft #2

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
40110 CURRENT PROPERTY TAX						
141 R 40110 000 000 0---- --- CURRENT PROPERTY TAX		19,545,819.15	19,825,154.58	19,825,154.58	19,856,511.24	20,326,475.40
141 R 40110 --- --- ----- --- CURRENT PROPERTY TAX		19,545,819.15	19,825,154.58	19,825,154.58	19,856,511.24	20,326,475.40
40120 TRUSTEE'S COLLECTIONS - PRIOR						
141 R 40120 000 000 0---- --- TRUSTEE'S COLLECTIONS - PRIOR		275,027.50	250,000.00	250,000.00	266,275.72	250,000.00
141 R 40120 --- --- ----- --- TRUSTEE'S COLLECTIONS - PRIOR		275,027.50	250,000.00	250,000.00	266,275.72	250,000.00
40130 CIR CLK/CLK & MASTER COLLECTIO						
141 R 40130 000 000 0---- --- CIR CLK/CLK & MASTER COLLECTIO		164,343.19	180,000.00	180,000.00	257,610.23	180,000.00
141 R 40130 --- --- ----- --- CIR CLK/CLK & MASTER COLLECTIO		164,343.19	180,000.00	180,000.00	257,610.23	180,000.00
40140 INTEREST AND PENALTY						
141 R 40140 000 000 0---- --- INTEREST AND PENALTY		58,891.51	65,000.00	65,000.00	53,727.73	65,000.00
141 R 40140 --- --- ----- --- INTEREST AND PENALTY		58,891.51	65,000.00	65,000.00	53,727.73	65,000.00
40161 PAYMENTS IN LIEU OF TAXES - T.						
141 R 40161 000 000 0---- --- PAYMENTS IN LIEU OF TAXES - T.		336.31	1,000.00	1,000.00	0.00	1,000.00
141 R 40161 --- --- ----- --- PAYMENTS IN LIEU OF TAXES - T.		336.31	1,000.00	1,000.00	0.00	1,000.00
40163 PAYMENTS IN LIEU OF TAXES - OT						
141 R 40163 000 000 0---- --- PAYMENTS IN LIEU OF TAXES - OT		203,435.40	205,000.00	205,000.00	181,722.47	205,000.00
141 R 40163 --- --- ----- --- PAYMENTS IN LIEU OF TAXES - OT		203,435.40	205,000.00	205,000.00	181,722.47	205,000.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
40210 LOCAL OPTION SALES TAX						
141 R 40210 000 000 0---- --- LOCAL OPTION SALES TAX		17,499,999.96	19,722,873.62	21,452,873.62	17,820,135.31	21,826,526.68
141 R 40210 --- --- ----- --- LOCAL OPTION SALES TAX		17,499,999.96	19,722,873.62	21,452,873.62	17,820,135.31	21,826,526.68
40275 MIXED DRINK TAX						
141 R 40275 000 000 0---- --- MIXED DRINK TAX		304,934.75	275,000.00	275,000.00	236,577.62	275,000.00
141 R 40275 --- --- ----- --- MIXED DRINK TAX		304,934.75	275,000.00	275,000.00	236,577.62	275,000.00
40290 OTHER COUNTY LOCAL OPTION TAXE						
141 R 40290 000 000 0---- --- OTHER COUNTY LOCAL OPTION TAXE		0.00	280,000.00	280,000.00	0.00	280,000.00
141 R 40290 --- --- ----- --- OTHER COUNTY LOCAL OPTION TAXE		0.00	280,000.00	280,000.00	0.00	280,000.00
40320 BANK EXCISE TAX						
141 R 40320 000 000 0---- --- BANK EXCISE TAX		264,696.61	0.00	0.00	197,814.49	0.00
141 R 40320 --- --- ----- --- BANK EXCISE TAX		264,696.61	0.00	0.00	197,814.49	0.00
41110 MARRIAGE LICENSES						
141 R 41110 000 000 0---- --- MARRIAGE LICENSES		6,241.50	6,500.00	6,500.00	5,719.00	6,500.00
141 R 41110 --- --- ----- --- MARRIAGE LICENSES		6,241.50	6,500.00	6,500.00	5,719.00	6,500.00
43380 VENDING MACHINE COLLECTIONS						
141 R 43380 000 000 0---- --- VENDING MACHINE COLLECTIONS		451.16	250.00	250.00	301.33	250.00
141 R 43380 --- --- ----- --- VENDING MACHINE COLLECTIONS		451.16	250.00	250.00	301.33	250.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
43531 TRANSPORTATION - OTHER STATE S						
141 R 43531 000 000 0---- --- TRANSPORTATION - OTHER STATE S		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
141 R 43531 --- --- ----- --- TRANSPORTATION - OTHER STATE S		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
43533 TRANSPORTATION FROM INDIVIDUAL						
141 R 43533 000 000 0---- --- TRANSPORTATION FROM INDIVIDUAL		124,199.00	145,000.00	145,000.00	96,550.00	145,000.00
141 R 43533 --- --- ----- --- TRANSPORTATION FROM INDIVIDUAL		124,199.00	145,000.00	145,000.00	96,550.00	145,000.00
43542 CONTRACT FOR INSURCT SERV W/OT						
141 R 43542 000 000 0---- --- CONTRACT FOR INSURCT SERV W/OT		29,901.00	0.00	0.00	0.00	0.00
141 R 43542 --- --- ----- --- CONTRACT FOR INSURCT SERV W/OT		29,901.00	0.00	0.00	0.00	0.00
43570 RECEIPTS FROM INDIVIDUAL SCHOO						
141 R 43570 000 000 0---- --- RECEIPTS FROM INDIVIDUAL SCHOO		206,284.84	172,000.00	240,150.00	192,370.25	172,000.00
141 R 43570 --- --- ----- --- RECEIPTS FROM INDIVIDUAL SCHOO		206,284.84	172,000.00	240,150.00	192,370.25	172,000.00
44130 SALE OF MATERIALS AND SUPPLIES						
141 R 44130 000 000 0---- --- SALE OF MATERIALS AND SUPPLIES		2,537.20	1,500.00	1,500.00	4,624.12	1,500.00
141 R 44130 --- --- ----- --- SALE OF MATERIALS AND SUPPLIES		2,537.20	1,500.00	1,500.00	4,624.12	1,500.00
44170 MISCELLANEOUS REFUNDS						
141 R 44170 000 000 0---- --- MISCELLANEOUS REFUNDS		24,153.90	20,000.00	20,000.00	20,669.35	20,000.00
141 R 44170 --- --- ----- --- MISCELLANEOUS REFUNDS		24,153.90	20,000.00	20,000.00	20,669.35	20,000.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
44530 SALE OF EQUIPMENT						
141 R 44530 000 000 0---- --- SALE OF EQUIPMENT		17,782.20	15,000.00	46,450.00	33,766.25	15,000.00
141 R 44530 --- --- ----- --- SALE OF EQUIPMENT		17,782.20	15,000.00	46,450.00	33,766.25	15,000.00
44560 DAMAGES RECOVERED FROM INDIVID						
141 R 44560 000 000 0---- --- DAMAGES RECOVERED FROM INDIVID		11,404.53	2,500.00	2,500.00	4,105.89	2,500.00
141 R 44560 --- --- ----- --- DAMAGES RECOVERED FROM INDIVID		11,404.53	2,500.00	2,500.00	4,105.89	2,500.00
46510 TN INVEST STUDENT ACHIEVEMENT						
141 R 46510 000 000 0---- --- TN INVEST STUDENT ACHIEVEMENT		81,008,251.59	82,494,216.80	83,662,902.80	75,442,876.87	83,035,750.45
141 R 46510 --- --- ----- --- TN INVEST STUDENT ACHIEVEMENT		81,008,251.59	82,494,216.80	83,662,902.80	75,442,876.87	83,035,750.45
46513 TISA ONBEHALF PAYMENTS						
141 R 46513 000 000 0---- --- TISA ONBEHALF PAYMENTS		166,205.58	80,000.00	230,000.00	0.00	80,000.00
141 R 46513 --- --- ----- --- TISA ONBEHALF PAYMENTS		166,205.58	80,000.00	230,000.00	0.00	80,000.00
46515 EARLY CHILDHOOD EDUCATION						
141 R 46515 000 000 0---- --- EARLY CHILDHOOD EDUCATION		1,964,905.51	1,588,552.00	1,588,552.00	1,613,022.10	1,588,552.00
141 R 46515 --- --- ----- --- EARLY CHILDHOOD EDUCATION		1,964,905.51	1,588,552.00	1,588,552.00	1,613,022.10	1,588,552.00
46550 DRIVER EDUCATION						
141 R 46550 000 000 0---- --- DRIVER EDUCATION		6,523.65	0.00	0.00	5,572.44	0.00
141 R 46550 --- --- ----- --- DRIVER EDUCATION		6,523.65	0.00	0.00	5,572.44	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
46590 OTHER STATE EDUCATION FUNDS						
141 R 46590 000 000 0---- --- OTHER STATE EDUCATION FUNDS		1,590,044.33	588,773.61	5,944,623.55	3,620,551.50	0.00
141 R 46590 --- --- ----- --- OTHER STATE EDUCATION FUNDS		1,590,044.33	588,773.61	5,944,623.55	3,620,551.50	0.00
46596 PAID PARENTAL LEAVE						
141 R 46596 000 000 0---- --- PAID PARENTAL LEAVE		363,330.05	0.00	302,400.00	127,362.35	510,000.00
141 R 46596 --- --- ----- --- PAID PARENTAL LEAVE		363,330.05	0.00	302,400.00	127,362.35	510,000.00
46610 CAREER LADDER PROGRAM						
141 R 46610 000 000 0---- --- CAREER LADDER PROGRAM		83,994.55	82,800.00	82,800.00	72,413.73	82,800.00
141 R 46610 --- --- ----- --- CAREER LADDER PROGRAM		83,994.55	82,800.00	82,800.00	72,413.73	82,800.00
46790 OTHER VOCATIONAL						
141 R 46790 000 000 0---- --- OTHER VOCATIONAL		1,292,141.43	0.00	0.00	0.00	0.00
141 R 46790 --- --- ----- --- OTHER VOCATIONAL		1,292,141.43	0.00	0.00	0.00	0.00
46980 OTHER STATE GRANTS						
141 R 46980 000 000 0---- --- OTHER STATE GRANTS		320,726.00	0.00	228,324.03	147,548.72	0.00
141 R 46980 --- --- ----- --- OTHER STATE GRANTS		320,726.00	0.00	228,324.03	147,548.72	0.00
47120 ADULT BASIC EDUCATION						
141 R 47120 000 000 0---- --- ADULT BASIC EDUCATION		651,279.03	0.00	692,096.23	460,617.58	0.00
141 R 47120 --- --- ----- --- ADULT BASIC EDUCATION		651,279.03	0.00	692,096.23	460,617.58	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
47139 OTHER VOCATIONAL						
141 R 47139 000 000 0---- --- OTHER VOCATIONAL		120,161.47	0.00	0.00	73,601.94	0.00
141 R 47139 --- --- ----- --- OTHER VOCATIONAL		120,161.47	0.00	0.00	73,601.94	0.00
47143 EDUCATION OF THE HANDICAPPED A						
141 R 47143 000 000 0---- --- EDUCATION OF THE HANDICAPPED A		199,418.27	100,000.00	669,427.65	380,297.95	100,000.00
141 R 47143 --- --- ----- --- EDUCATION OF THE HANDICAPPED A		199,418.27	100,000.00	669,427.65	380,297.95	100,000.00
47590 OTHER FEDERAL THROUGH STATE						
141 R 47590 000 000 0---- --- OTHER FEDERAL THROUGH STATE		304,925.68	0.00	145,659.00	0.00	0.00
141 R 47590 --- --- ----- --- OTHER FEDERAL THROUGH STATE		304,925.68	0.00	145,659.00	0.00	0.00
47640 ROTC REIMBURSEMENT						
141 R 47640 000 000 0---- --- ROTC REIMBURSEMENT		115,958.48	140,000.00	140,000.00	11,858.40	140,000.00
141 R 47640 --- --- ----- --- ROTC REIMBURSEMENT		115,958.48	140,000.00	140,000.00	11,858.40	140,000.00
48610 DONATIONS						
141 R 48610 000 000 0---- --- DONATIONS		56,405.00	3,600.00	54,100.00	56,855.00	3,600.00
141 R 48610 --- --- ----- --- DONATIONS		56,405.00	3,600.00	54,100.00	56,855.00	3,600.00
48990 OTHER						
141 R 48990 000 000 0---- --- OTHER		169,621.29	5,000.00	52,500.00	121,109.20	5,000.00
141 R 48990 --- --- ----- --- OTHER		169,621.29	5,000.00	52,500.00	121,109.20	5,000.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
49700 INSURANCE RECOVERY						
141 R 49700 000 000 0---- --- INSURANCE RECOVERY		26,640.00	0.00	0.00	0.00	0.00
141 R 49700 --- --- ----- --- INSURANCE RECOVERY		26,640.00	0.00	0.00	0.00	0.00
49800 TRANSFERS IN						
141 R 49800 000 000 0---- --- TRANSFERS IN		947,713.21	1,010,500.00	2,544,090.00	2,274,959.08	1,010,500.00
141 R 49800 --- --- ----- --- TRANSFERS IN		947,713.21	1,010,500.00	2,544,090.00	2,274,959.08	1,010,500.00
141 R ----- --- --- ----- --- Revenue		128,131,684.83	127,263,220.61	139,336,853.46	123,640,127.86	130,330,954.53

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
71100	REGULAR INSTRUCTION PROGRAM						
141 E 71100 116 000 0---- ---	REGULAR INSTRUCTION PROGRAM	TEACHERS	37,402,368.93	37,552,356.74	38,288,501.72	37,576,627.19	37,767,745.15
141 E 71100 117 000 0---- ---	REGULAR INSTRUCTION PROGRAM	CAREER LADDER PROGRAM	46,235.34	47,000.00	43,000.00	41,586.66	42,000.00
141 E 71100 128 000 0---- ---	REGULAR INSTRUCTION PROGRAM	HOMEBOUND TEACHERS	57,419.14	61,275.00	61,275.00	61,275.00	62,725.00
141 E 71100 163 000 0---- ---	REGULAR INSTRUCTION PROGRAM	AIDES	2,671,772.36	2,717,432.11	2,910,357.11	2,627,953.29	2,851,020.76
141 E 71100 185 000 0---- ---	REGULAR INSTRUCTION PROGRAM	Incentive Pay	528,556.00	0.00	564,702.00	564,697.50	0.00
141 E 71100 188 000 0---- ---	REGULAR INSTRUCTION PROGRAM	BONUS PAYMENTS	0.00	0.00	1,234,980.00	1,234,980.00	0.00
141 E 71100 189 000 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	43,257.64	32,680.54	51,780.54	50,555.46	33,567.98
141 E 71100 195 000 0---- ---	REGULAR INSTRUCTION PROGRAM	CERTIFIED SUBSTITUTE TEACHERS	270,173.36	252,000.00	306,650.00	291,264.96	276,370.00
141 E 71100 198 000 0---- ---	REGULAR INSTRUCTION PROGRAM	NON-CERTIFIED SUBSTITUTE TEACH	781,320.00	750,000.00	750,000.00	750,480.00	732,140.00
141 E 71100 201 000 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	2,378,409.73	2,567,566.15	2,526,256.15	2,457,413.38	2,588,201.27
141 E 71100 204 000 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	2,854,535.87	1,419,750.14	2,938,963.14	2,859,597.04	1,572,206.01
141 E 71100 206 000 0---- ---	REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	18,022.03	23,939.33	23,939.33	15,550.50	23,727.65
141 E 71100 207 000 0---- ---	REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	6,798,602.96	6,925,059.31	7,187,059.31	7,139,467.93	7,390,047.26
141 E 71100 208 000 0---- ---	REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	91,814.98	121,321.09	94,821.09	93,124.86	120,248.33
141 E 71100 210 000 0---- ---	REGULAR INSTRUCTION PROGRAM	UNEMPLOYMENT COMPENSATION	8,016.03	71,248.00	71,248.00	5,503.73	70,618.00
141 E 71100 212 000 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	563,932.52	600,530.80	594,601.80	581,697.28	605,646.75
141 E 71100 217 000 0---- ---	REGULAR INSTRUCTION PROGRAM	RET HYBRID STABILIZATION	171,052.82	1,468,831.41	188,249.41	183,542.47	1,507,676.59
141 E 71100 330 000 0---- ---	REGULAR INSTRUCTION PROGRAM	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	1,401,620.00
141 E 71100 336 000 0---- ---	REGULAR INSTRUCTION PROGRAM	MAINTENANCE AND REPAIR SERVICE	13,687.66	15,000.00	15,000.00	13,081.00	15,000.00
141 E 71100 399 000 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	529,799.15	1,247,200.00	1,398,200.00	1,391,566.85	324,800.00
141 E 71100 429 000 0---- ---	REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	607,567.96	568,550.00	647,605.00	563,579.66	563,230.00
141 E 71100 449 000 0---- ---	REGULAR INSTRUCTION PROGRAM	TEXTBOOKS	230,220.26	920,000.00	920,000.00	1,072,223.28	1,500,000.00
141 E 71100 499 000 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	0.00	0.00	1,124.36	828.00	0.00
141 E 71100 524 000 0---- ---	REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	0.00	0.00	0.00	13,836.73	0.00
141 E 71100 535 000 0---- ---	REGULAR INSTRUCTION PROGRAM	FEE WAIVERS	86,979.88	90,000.00	90,000.00	74,555.50	90,000.00
141 E 71100 595 000 0---- ---	REGULAR INSTRUCTION PROGRAM	TISA ON-BEHALF PAYMENTS	166,205.58	80,000.00	230,000.00	0.00	80,000.00
141 E 71100 599 000 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CHARGES	196,620.86	234,750.00	234,750.00	180,046.78	234,750.00
141 E 71100 722 000 0---- ---	REGULAR INSTRUCTION PROGRAM	REGULAR INSTRUCTION EQUIPMENT	528,818.25	571,800.00	542,400.00	439,932.41	233,200.00
141 E 71100 --- --- ----- ---	REGULAR INSTRUCTION PROGRAM		57,045,389.31	58,338,290.62	61,915,463.96	60,284,967.46	60,086,540.75
71150	ALTERNATIVE INSTRUCTION PROGRA						
141 E 71150 116 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	TEACHERS	752,172.59	779,452.50	764,452.50	761,720.00	792,950.00
141 E 71150 117 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	CAREER LADDER PROGRAM	1,000.08	1,000.00	1,000.00	1,000.08	1,000.00
141 E 71150 163 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	AIDES	42,986.48	45,419.71	36,919.71	33,983.19	35,810.52
141 E 71150 185 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	Incentive Pay	9,275.00	0.00	9,938.00	9,637.50	0.00

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71150	ALTERNATIVE INSTRUCTION PROGRA						
141 E 71150 188 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	BONUS PAYMENTS	0.00	0.00	24,000.00	24,000.00	0.00
141 E 71150 201 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	SOCIAL SECURITY	42,167.01	51,204.08	44,590.08	43,472.22	51,445.15
141 E 71150 204 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	STATE RETIREMENT	50,837.48	35,666.35	49,057.35	48,859.32	39,111.60
141 E 71150 206 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	LIFE INSURANCE	355.82	450.24	450.24	295.97	436.80
141 E 71150 207 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	MEDICAL INSURANCE	170,445.76	167,375.62	175,375.62	172,680.04	194,313.60
141 E 71150 208 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	DENTAL INSURANCE	1,862.03	2,281.75	2,281.75	1,834.90	2,213.64
141 E 71150 210 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	UNEMPLOYMENT COMPENSATION	160.00	1,340.00	1,340.00	0.00	1,300.00
141 E 71150 212 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	EMPLOYER MEDICARE LIABILITY	10,642.41	11,975.15	12,455.15	11,003.83	12,031.53
141 E 71150 217 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	RET HYBRID STABILIZATION	1,639.67	14,773.50	2,038.50	1,622.79	14,674.50
141 E 71150 330 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	680.00
141 E 71150 429 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	INSTRUCTIONAL SUPPLIES	83.12	1,000.00	1,000.00	0.00	920.00
141 E 71150 499 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	OTHER SUPPLIES AND MATERIALS	747.60	1,000.00	1,000.00	509.03	400.00
141 E 71150 790 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	OTHER EQUIPMENT	0.00	1,000.00	1,000.00	0.00	1,000.00
141 E 71150 --- --- ----- ---	ALTERNATIVE INSTRUCTION PROGRA		1,084,375.05	1,133,938.90	1,126,898.90	1,110,618.87	1,148,287.34
71200	SPECIAL EDUCATION PROGRAM						
141 E 71200 116 000 0---- ---	SPECIAL EDUCATION PROGRAM	TEACHERS	6,198,681.94	6,599,663.15	6,730,003.15	6,714,240.38	6,803,911.35
141 E 71200 117 000 0---- ---	SPECIAL EDUCATION PROGRAM	CAREER LADDER PROGRAM	4,000.32	4,000.00	3,010.00	3,000.24	3,000.00
141 E 71200 128 000 0---- ---	SPECIAL EDUCATION PROGRAM	HOMEBOUND TEACHERS	57,418.92	61,275.00	61,275.00	61,275.00	62,725.00
141 E 71200 163 000 0---- ---	SPECIAL EDUCATION PROGRAM	AIDES	2,231,629.84	2,346,717.14	2,602,331.23	2,447,756.12	2,631,697.63
141 E 71200 171 000 0---- ---	SPECIAL EDUCATION PROGRAM	SPEECH PATHOLOGIST	606,144.62	675,104.38	615,104.38	602,383.76	611,474.38
141 E 71200 185 000 0---- ---	SPECIAL EDUCATION PROGRAM	Incentive Pay	196,378.00	0.00	218,786.00	218,782.50	0.00
141 E 71200 188 000 0---- ---	SPECIAL EDUCATION PROGRAM	BONUS PAYMENTS	0.00	0.00	234,000.00	234,000.00	0.00
141 E 71200 189 000 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER SALARIES & WAGES	202,238.35	211,389.70	203,389.70	193,639.93	200,721.13
141 E 71200 195 000 0---- ---	SPECIAL EDUCATION PROGRAM	CERTIFIED SUBSTITUTE TEACHERS	3,042.50	3,600.00	4,801.00	4,050.00	4,880.00
141 E 71200 198 000 0---- ---	SPECIAL EDUCATION PROGRAM	NON-CERTIFIED SUBSTITUTE TEACH	25,990.00	26,000.00	26,001.00	23,220.00	29,460.00
141 E 71200 199 000 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER PER DIEM & FEES	50,719.23	57,000.00	74,500.00	70,957.39	100,570.00
141 E 71200 201 000 0---- ---	SPECIAL EDUCATION PROGRAM	SOCIAL SECURITY	532,860.30	619,054.46	600,233.97	589,937.95	647,803.25
141 E 71200 204 000 0---- ---	SPECIAL EDUCATION PROGRAM	STATE RETIREMENT	683,741.90	389,337.27	770,396.29	754,935.42	449,792.69
141 E 71200 206 000 0---- ---	SPECIAL EDUCATION PROGRAM	LIFE INSURANCE	5,097.11	7,191.74	4,808.54	4,547.75	7,434.34
141 E 71200 207 000 0---- ---	SPECIAL EDUCATION PROGRAM	MEDICAL INSURANCE	1,848,049.72	1,820,519.24	2,084,314.29	2,040,037.25	2,044,319.91
141 E 71200 208 000 0---- ---	SPECIAL EDUCATION PROGRAM	DENTAL INSURANCE	27,514.23	36,446.73	29,514.17	28,538.52	37,676.15
141 E 71200 210 000 0---- ---	SPECIAL EDUCATION PROGRAM	UNEMPLOYMENT COMPENSATION	2,230.00	21,404.00	1,642.57	1,642.57	22,126.00
141 E 71200 212 000 0---- ---	SPECIAL EDUCATION PROGRAM	EMPLOYER MEDICARE LIABILITY	126,606.97	144,778.86	143,982.24	140,163.25	151,502.37
141 E 71200 217 000 0---- ---	SPECIAL EDUCATION PROGRAM	RET HYBRID STABILIZATION	37,623.31	346,933.35	47,584.35	47,498.49	386,919.45

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71200	SPECIAL EDUCATION PROGRAM						
141 E 71200 312 000 0---- ---	SPECIAL EDUCATION PROGRAM	CONTRACTS WITH PRIVATE AGENCIE	85,549.30	66,000.00	155,000.00	144,808.59	102,400.00
141 E 71200 330 000 0---- ---	SPECIAL EDUCATION PROGRAM	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	86,600.00
141 E 71200 429 000 0---- ---	SPECIAL EDUCATION PROGRAM	INSTRUCTIONAL SUPPLIES	144,118.09	42,500.00	95,329.97	77,167.11	24,500.00
141 E 71200 499 000 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER SUPPLIES AND MATERIALS	2,971.43	3,500.00	3,500.00	2,405.77	3,500.00
141 E 71200 725 000 0---- ---	SPECIAL EDUCATION PROGRAM	SPECIAL EDUCATION EQUIPMENT	87,874.15	21,000.00	6,523.67	2,274.03	21,000.00
141 E 71200 --- --- ----- ---	SPECIAL EDUCATION PROGRAM		13,160,480.23	13,503,415.02	14,716,031.52	14,407,262.02	14,434,013.65
71300	VOCATIONAL EDUCATION PROGRAM						
141 E 71300 116 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	TEACHERS	2,606,868.55	2,764,801.27	2,868,090.71	2,674,074.02	2,744,446.01
141 E 71300 117 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	CAREER LADDER PROGRAM	1,000.08	1,000.00	1,000.00	1,000.08	1,000.00
141 E 71300 162 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	CLERICAL PERSONNEL	0.00	0.00	0.00	0.00	0.00
141 E 71300 185 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	Incentive Pay	31,507.00	0.00	33,758.00	31,132.50	0.00
141 E 71300 188 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	BONUS PAYMENTS	0.00	0.00	87,020.00	87,020.00	0.00
141 E 71300 189 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	OTHER SALARIES & WAGES	151,632.24	158,383.19	144,483.19	137,773.77	146,917.05
141 E 71300 195 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	CERTIFIED SUBSTITUTE TEACHERS	6,070.00	5,200.00	12,200.00	6,972.50	10,350.00
141 E 71300 198 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	NON-CERTIFIED SUBSTITUTE TEACH	31,510.00	34,000.00	44,000.00	36,180.00	36,370.00
141 E 71300 201 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	SOCIAL SECURITY	161,356.99	183,729.83	182,453.00	170,701.81	182,223.15
141 E 71300 204 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	STATE RETIREMENT	201,965.65	80,943.99	219,307.96	207,146.15	81,524.86
141 E 71300 206 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	LIFE INSURANCE	1,148.00	1,529.13	1,910.91	969.42	1,495.54
141 E 71300 207 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	MEDICAL INSURANCE	470,316.62	491,476.41	517,518.13	464,076.22	496,232.83
141 E 71300 208 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	DENTAL INSURANCE	6,530.08	7,749.45	8,783.97	6,226.74	7,579.16
141 E 71300 210 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	UNEMPLOYMENT COMPENSATION	361.00	4,551.00	3,859.50	298.98	4,451.00
141 E 71300 212 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	EMPLOYER MEDICARE LIABILITY	37,804.91	42,969.08	44,880.35	39,946.48	42,616.70
141 E 71300 217 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	RET HYBRID STABILIZATION	14,685.88	139,315.39	17,503.82	16,643.06	147,736.29
141 E 71300 330 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	27,100.00
141 E 71300 336 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	MAINTENANCE AND REPAIR SERVICE	1,962.67	2,500.00	4,000.00	2,200.04	2,500.00
141 E 71300 355 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	TRAVEL	4,515.58	2,500.00	6,500.00	5,173.30	5,500.00
141 E 71300 356 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	TUITION	0.00	0.00	3,200.00	3,200.00	0.00
141 E 71300 429 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	INSTRUCTIONAL SUPPLIES	79,059.63	54,725.00	161,423.83	105,143.73	27,625.00
141 E 71300 471 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	SOFTWARE	2,284.00	0.00	8,236.00	8,089.21	0.00
141 E 71300 499 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	OTHER SUPPLIES AND MATERIALS	500.00	0.00	5,424.81	307.50	0.00
141 E 71300 730 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	VOCATIONAL INSTRUCTION EQUIPME	177,738.04	16,000.00	606,128.64	329,111.78	16,000.00
141 E 71300 --- --- ----- ---	VOCATIONAL EDUCATION PROGRAM		3,988,816.92	3,991,373.74	4,981,682.82	4,333,387.29	3,981,667.59

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71600 ADULT EDUCATION PROGRAM						
141 E 71600 116 000 0---- --- ADULT EDUCATION PROGRAM	TEACHERS	303,733.44	0.00	259,973.17	241,398.54	0.00
141 E 71600 185 000 0---- --- ADULT EDUCATION PROGRAM	Incentive Pay	4,900.00	0.00	5,250.00	5,250.00	0.00
141 E 71600 188 000 0---- --- ADULT EDUCATION PROGRAM	BONUS PAYMENTS	0.00	0.00	2,000.00	2,000.00	0.00
141 E 71600 189 000 0---- --- ADULT EDUCATION PROGRAM	OTHER SALARIES & WAGES	150,779.03	0.00	176,688.26	144,574.11	0.00
141 E 71600 201 000 0---- --- ADULT EDUCATION PROGRAM	SOCIAL SECURITY	24,746.35	0.00	26,616.65	21,245.00	0.00
141 E 71600 204 000 0---- --- ADULT EDUCATION PROGRAM	STATE RETIREMENT	24,903.33	0.00	32,544.48	24,204.56	0.00
141 E 71600 206 000 0---- --- ADULT EDUCATION PROGRAM	LIFE INSURANCE	168.47	0.00	195.46	140.41	0.00
141 E 71600 207 000 0---- --- ADULT EDUCATION PROGRAM	MEDICAL INSURANCE	48,316.80	0.00	75,962.85	70,425.20	0.00
141 E 71600 208 000 0---- --- ADULT EDUCATION PROGRAM	DENTAL INSURANCE	520.08	0.00	722.24	660.84	0.00
141 E 71600 212 000 0---- --- ADULT EDUCATION PROGRAM	EMPLOYER MEDICARE LIABILITY	6,325.76	0.00	6,357.85	5,269.02	0.00
141 E 71600 217 000 0---- --- ADULT EDUCATION PROGRAM	RET HYBRID STABILIZATION	1,114.51	0.00	1,137.24	1,098.38	0.00
141 E 71600 399 000 0---- --- ADULT EDUCATION PROGRAM	OTHER CONTRACTED SERVICES	7,000.00	0.00	4,991.48	4,496.89	0.00
141 E 71600 429 000 0---- --- ADULT EDUCATION PROGRAM	INSTRUCTIONAL SUPPLIES	58,089.18	0.00	56,102.00	38,282.01	0.00
141 E 71600 790 000 0---- --- ADULT EDUCATION PROGRAM	OTHER EQUIPMENT	2,021.67	0.00	800.00	796.00	0.00
141 E 71600 --- --- ----- --- ADULT EDUCATION PROGRAM		632,618.62	0.00	649,341.68	559,840.96	0.00
72110 ATTENDANCE						
141 E 72110 105 000 0---- --- ATTENDANCE	SUPERVISOR/DIRECTOR	103,556.40	107,919.54	107,919.54	107,919.60	110,497.14
141 E 72110 162 000 0---- --- ATTENDANCE	CLERICAL PERSONNEL	26,726.56	27,805.91	28,105.91	26,757.98	28,540.65
141 E 72110 185 000 0---- --- ATTENDANCE	Incentive Pay	1,750.00	0.00	1,929.00	1,875.00	0.00
141 E 72110 189 000 0---- --- ATTENDANCE	OTHER SALARIES & WAGES	91,612.08	94,652.78	94,652.78	90,709.24	99,199.26
141 E 72110 201 000 0---- --- ATTENDANCE	SOCIAL SECURITY	13,043.98	14,283.45	14,393.45	13,256.41	14,770.70
141 E 72110 204 000 0---- --- ATTENDANCE	STATE RETIREMENT	15,167.11	15,729.75	15,868.75	15,472.93	18,564.26
141 E 72110 206 000 0---- --- ATTENDANCE	LIFE INSURANCE	69.84	84.00	84.00	59.65	84.00
141 E 72110 207 000 0---- --- ATTENDANCE	MEDICAL INSURANCE	32,052.00	33,955.39	33,955.39	33,119.60	35,992.84
141 E 72110 208 000 0---- --- ATTENDANCE	DENTAL INSURANCE	173.40	425.70	425.70	169.05	425.70
141 E 72110 210 000 0---- --- ATTENDANCE	UNEMPLOYMENT COMPENSATION	28.00	250.00	250.00	0.00	250.00
141 E 72110 212 000 0---- --- ATTENDANCE	EMPLOYER MEDICARE LIABILITY	3,050.70	3,340.48	3,394.48	3,100.31	3,454.44
141 E 72110 330 000 0---- --- ATTENDANCE	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	219,300.00
141 E 72110 399 000 0---- --- ATTENDANCE	OTHER CONTRACTED SERVICES	160,943.22	165,000.00	200,000.00	182,281.19	0.00
141 E 72110 499 000 0---- --- ATTENDANCE	OTHER SUPPLIES AND MATERIALS	279.95	3,500.00	3,500.00	279.95	3,200.00
141 E 72110 524 000 0---- --- ATTENDANCE	INSERVICE/STAFF DEVELOPMENT	4,346.90	7,600.00	7,600.00	5,814.19	7,600.00
141 E 72110 704 000 0---- --- ATTENDANCE	ATTENDANCE EQUIPMENT	3,999.92	4,000.00	4,000.00	4,294.95	5,000.00
141 E 72110 --- --- ----- --- ATTENDANCE		456,800.06	478,547.00	516,079.00	485,110.05	546,878.99

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72120 HEALTH SERVICES						
141 E 72120 105 000 0---- --- HEALTH SERVICES	SUPERVISOR/DIRECTOR	108,011.88	112,418.29	112,418.29	107,070.65	114,182.29
141 E 72120 130 000 0---- --- HEALTH SERVICES	SOCIAL WORKERS	181,191.36	188,185.94	232,185.94	221,813.50	240,491.33
141 E 72120 131 000 0---- --- HEALTH SERVICES	MEDICAL PERSONNEL	726,834.95	702,495.09	769,295.09	705,674.44	803,907.82
141 E 72120 161 000 0---- --- HEALTH SERVICES	SECRETARY(S)	25,714.92	26,739.54	27,539.54	26,262.55	28,041.66
141 E 72120 185 000 0---- --- HEALTH SERVICES	Incentive Pay	18,151.00	0.00	20,028.00	20,025.00	0.00
141 E 72120 189 000 0---- --- HEALTH SERVICES	OTHER SALARIES & WAGES	114,493.63	117,962.11	119,462.11	113,094.05	128,216.00
141 E 72120 199 000 0---- --- HEALTH SERVICES	OTHER PER DIEM & FEES	1,440.00	1,440.00	1,440.00	1,010.00	960.00
141 E 72120 201 000 0---- --- HEALTH SERVICES	SOCIAL SECURITY	66,379.11	71,252.94	72,308.94	67,923.33	81,579.54
141 E 72120 204 000 0---- --- HEALTH SERVICES	STATE RETIREMENT	85,010.81	86,943.98	96,014.98	88,971.71	115,876.74
141 E 72120 206 000 0---- --- HEALTH SERVICES	LIFE INSURANCE	640.06	894.77	894.77	535.60	900.48
141 E 72120 207 000 0---- --- HEALTH SERVICES	MEDICAL INSURANCE	276,462.78	279,285.08	267,285.08	255,119.12	248,618.58
141 E 72120 208 000 0---- --- HEALTH SERVICES	DENTAL INSURANCE	3,326.54	4,534.55	4,534.55	2,772.00	4,563.50
141 E 72120 210 000 0---- --- HEALTH SERVICES	UNEMPLOYMENT COMPENSATION	299.00	2,663.00	2,663.00	0.00	2,680.00
141 E 72120 212 000 0---- --- HEALTH SERVICES	EMPLOYER MEDICARE LIABILITY	15,523.72	16,664.00	17,842.00	15,885.44	19,079.09
141 E 72120 217 000 0---- --- HEALTH SERVICES	RET HYBRID STABILIZATION	4,323.20	0.00	7,677.00	6,904.94	0.00
141 E 72120 330 000 0---- --- HEALTH SERVICES	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	215.00
141 E 72120 355 000 0---- --- HEALTH SERVICES	TRAVEL	6,188.27	9,700.00	9,700.00	6,541.87	9,700.00
141 E 72120 399 000 0---- --- HEALTH SERVICES	OTHER CONTRACTED SERVICES	20,107.50	20,000.00	20,000.00	16,335.00	21,000.00
141 E 72120 413 000 0---- --- HEALTH SERVICES	DRUGS AND MEDICAL SUPPLIES	7,700.00	7,700.00	7,700.00	5,826.66	7,700.00
141 E 72120 499 000 0---- --- HEALTH SERVICES	OTHER SUPPLIES AND MATERIALS	4,480.24	5,580.00	5,580.00	5,079.32	5,365.00
141 E 72120 524 000 0---- --- HEALTH SERVICES	INSERVICE/STAFF DEVELOPMENT	5,785.80	6,360.00	6,360.00	5,692.01	6,360.00
141 E 72120 599 000 0---- --- HEALTH SERVICES	OTHER CHARGES	520.88	1,000.00	1,000.00	751.55	1,000.00
141 E 72120 --- --- ----- --- HEALTH SERVICES		1,672,585.65	1,661,819.29	1,801,929.29	1,673,288.74	1,840,437.03
72130 OTHER STUDENT SUPPORT						
141 E 72130 117 000 0---- --- OTHER STUDENT SUPPORT	CAREER LADDER PROGRAM	3,000.24	3,000.00	3,000.00	1,833.48	1,000.00
141 E 72130 123 000 0---- --- OTHER STUDENT SUPPORT	GUIDANCE PERSONNEL	2,245,772.28	2,331,677.77	2,227,677.77	2,209,943.53	2,199,494.94
141 E 72130 124 000 0---- --- OTHER STUDENT SUPPORT	PSYCOLOGICAL PERSONNEL	116,760.21	122,047.00	112,297.00	112,069.64	144,563.50
141 E 72130 130 000 0---- --- OTHER STUDENT SUPPORT	SOCIAL WORKERS	191,751.96	228,173.47	245,973.47	238,138.79	274,343.20
141 E 72130 135 000 0---- --- OTHER STUDENT SUPPORT	ASSESSMENT PERSONNEL	12,929.64	13,660.00	0.00	0.00	0.00
141 E 72130 185 000 0---- --- OTHER STUDENT SUPPORT	Incentive Pay	27,895.00	0.00	29,888.00	29,325.00	0.00
141 E 72130 188 000 0---- --- OTHER STUDENT SUPPORT	BONUS PAYMENTS	0.00	0.00	76,000.00	76,000.00	0.00
141 E 72130 189 000 0---- --- OTHER STUDENT SUPPORT	OTHER SALARIES & WAGES	103,896.00	107,524.80	108,524.80	108,524.80	109,296.00
141 E 72130 201 000 0---- --- OTHER STUDENT SUPPORT	SOCIAL SECURITY	152,752.51	173,977.15	155,842.65	154,771.81	169,179.26
141 E 72130 204 000 0---- --- OTHER STUDENT SUPPORT	STATE RETIREMENT	177,014.48	98,375.83	185,512.53	180,830.78	103,218.94

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72130	OTHER STUDENT SUPPORT						
141 E 72130 206 000 0---- ---	OTHER STUDENT SUPPORT	LIFE INSURANCE	1,032.30	1,338.96	1,338.96	851.20	1,300.32
141 E 72130 207 000 0---- ---	OTHER STUDENT SUPPORT	MEDICAL INSURANCE	396,209.78	407,300.56	437,300.56	434,650.10	471,338.98
141 E 72130 208 000 0---- ---	OTHER STUDENT SUPPORT	DENTAL INSURANCE	5,596.50	6,785.66	6,785.66	5,494.00	6,589.84
141 E 72130 210 000 0---- ---	OTHER STUDENT SUPPORT	UNEMPLOYMENT COMPENSATION	442.00	3,985.00	3,985.00	278.87	3,870.00
141 E 72130 212 000 0---- ---	OTHER STUDENT SUPPORT	EMPLOYER MEDICARE LIABILITY	36,624.43	40,688.21	42,200.42	37,365.05	39,566.12
141 E 72130 217 000 0---- ---	OTHER STUDENT SUPPORT	RET HYBRID STABILIZATION	10,037.93	86,189.63	21,688.63	10,752.25	93,732.08
141 E 72130 322 000 0---- ---	OTHER STUDENT SUPPORT	EVALUATION AND TESTING	33,110.84	127,000.00	87,000.00	48,699.59	36,500.00
141 E 72130 330 000 0---- ---	OTHER STUDENT SUPPORT	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	43,500.00
141 E 72130 355 000 0---- ---	OTHER STUDENT SUPPORT	TRAVEL	13,797.00	11,200.00	11,200.00	10,865.18	14,000.00
141 E 72130 399 000 0---- ---	OTHER STUDENT SUPPORT	OTHER CONTRACTED SERVICES	136,015.19	60,250.00	90,250.00	60,120.00	60,250.00
141 E 72130 499 000 0---- ---	OTHER STUDENT SUPPORT	OTHER SUPPLIES AND MATERIALS	3,061.28	1,400.00	232,914.62	144,970.47	3,000.00
141 E 72130 524 000 0---- ---	OTHER STUDENT SUPPORT	INSERVICE/STAFF DEVELOPMENT	2,145.17	1,000.00	20,804.58	10,503.79	1,000.00
141 E 72130 599 000 0---- ---	OTHER STUDENT SUPPORT	OTHER CHARGES	3,372.62	0.00	6,382.25	4,719.92	0.00
141 E 72130 --- --- ----- ---	OTHER STUDENT SUPPORT		3,673,217.36	3,825,574.04	4,106,566.90	3,880,708.25	3,775,743.18
72210	REGULAR INSTRUCTION PROGRAM						
141 E 72210 105 000 0---- ---	REGULAR INSTRUCTION PROGRAM	SUPERVISOR/DIRECTOR	665,427.36	690,062.06	625,062.06	624,555.48	490,012.57
141 E 72210 117 000 0---- ---	REGULAR INSTRUCTION PROGRAM	CAREER LADDER PROGRAM	7,000.56	7,000.00	7,000.00	6,333.84	6,000.00
141 E 72210 129 000 0---- ---	REGULAR INSTRUCTION PROGRAM	LIBRARIANS	1,239,343.44	1,339,921.25	1,294,921.25	1,286,680.86	1,299,628.75
141 E 72210 162 000 0---- ---	REGULAR INSTRUCTION PROGRAM	CLERICAL PERSONNEL	246,964.42	269,168.17	271,668.17	258,958.20	289,145.60
141 E 72210 163 000 0---- ---	REGULAR INSTRUCTION PROGRAM	AIDES	35,617.92	0.00	42,684.76	35,062.12	0.00
141 E 72210 185 000 0---- ---	REGULAR INSTRUCTION PROGRAM	Incentive Pay	43,022.00	0.00	46,765.00	46,762.50	0.00
141 E 72210 188 000 0---- ---	REGULAR INSTRUCTION PROGRAM	BONUS PAYMENTS	0.00	0.00	76,000.00	76,000.00	0.00
141 E 72210 189 000 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	1,102,613.45	1,089,493.23	1,309,878.37	1,245,889.39	1,167,696.28
141 E 72210 196 000 0---- ---	REGULAR INSTRUCTION PROGRAM	IN-SERVICE TRAINING	0.00	0.00	6,820.00	3,915.00	0.00
141 E 72210 201 000 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	191,831.84	210,451.57	215,294.91	207,269.06	199,248.08
141 E 72210 204 000 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	221,459.40	174,381.23	236,902.19	227,992.69	185,644.02
141 E 72210 206 000 0---- ---	REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	1,224.14	1,575.17	1,686.17	1,073.02	1,478.40
141 E 72210 207 000 0---- ---	REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	460,086.56	470,006.31	463,848.18	437,301.20	450,283.23
141 E 72210 208 000 0---- ---	REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	6,846.05	7,982.73	8,217.73	6,692.77	7,492.32
141 E 72210 210 000 0---- ---	REGULAR INSTRUCTION PROGRAM	UNEMPLOYMENT COMPENSATION	496.00	4,688.00	4,688.00	355.41	4,400.00
141 E 72210 212 000 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	45,473.63	49,385.44	54,378.06	48,987.83	47,309.60
141 E 72210 217 000 0---- ---	REGULAR INSTRUCTION PROGRAM	RET HYBRID STABILIZATION	5,161.35	45,691.70	8,513.70	6,079.35	46,920.79
141 E 72210 330 000 0---- ---	REGULAR INSTRUCTION PROGRAM	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	45,570.00
141 E 72210 355 000 0---- ---	REGULAR INSTRUCTION PROGRAM	TRAVEL	24,012.82	26,900.00	30,355.00	17,490.99	26,900.00

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72210	REGULAR INSTRUCTION PROGRAM						
141 E 72210 399 000 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	547,998.44	9,000.00	9,000.00	3,475.29	5,350.00
141 E 72210 432 000 0---- ---	REGULAR INSTRUCTION PROGRAM	LIBRARY BOOKS	97,202.97	88,000.00	75,000.00	72,196.81	88,000.00
141 E 72210 499 000 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	52,650.92	27,900.00	57,580.55	41,088.99	23,400.00
141 E 72210 524 000 0---- ---	REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	59,522.56	59,470.00	51,470.00	38,516.91	59,470.00
141 E 72210 599 000 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CHARGES	141,881.08	162,950.00	153,350.00	137,232.90	92,230.00
141 E 72210 722 000 0---- ---	REGULAR INSTRUCTION PROGRAM	REGULAR INSTRUCTION EQUIPMENT	93,437.65	110,000.00	77,500.00	77,160.30	110,000.00
141 E 72210 790 000 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER EQUIPMENT	2,793.38	2,800.00	2,800.00	1,280.66	2,800.00
141 E 72210 --- --- ----- ---	REGULAR INSTRUCTION PROGRAM		5,292,067.94	4,846,826.86	5,131,384.10	4,908,351.57	4,648,979.64
72215	ALTERNATIVE INSTRUCTION PROGRA						
141 E 72215 105 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	SUPERVISOR/DIRECTOR	92,137.20	95,648.58	96,148.58	95,649.72	97,249.14
141 E 72215 161 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	SECRETARY(S)	43,608.00	22,169.42	45,669.42	43,646.41	45,501.76
141 E 72215 185 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	Incentive Pay	1,400.00	0.00	1,500.00	1,500.00	0.00
141 E 72215 201 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	SOCIAL SECURITY	8,367.79	7,304.72	8,743.72	8,502.07	8,850.56
141 E 72215 204 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	STATE RETIREMENT	10,559.13	1,720.35	11,081.35	11,169.70	4,113.36
141 E 72215 206 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	LIFE INSURANCE	54.48	67.20	67.20	46.31	100.80
141 E 72215 208 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	DENTAL INSURANCE	0.00	340.56	340.56	80.84	510.84
141 E 72215 210 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	UNEMPLOYMENT COMPENSATION	33.00	200.00	200.00	0.00	300.00
141 E 72215 212 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	EMPLOYER MEDICARE LIABILITY	1,957.06	1,708.36	2,112.36	1,988.44	2,069.89
141 E 72215 217 000 0---- ---	ALTERNATIVE INSTRUCTION PROGRA	RET HYBRID STABILIZATION	923.92	8,608.37	1,619.37	973.69	8,752.42
141 E 72215 --- --- ----- ---	ALTERNATIVE INSTRUCTION PROGRA		159,040.58	137,767.56	168,282.56	163,557.18	167,448.77
72220	SPECIAL EDUCATION PROGRAM						
141 E 72220 105 000 0---- ---	SPECIAL EDUCATION PROGRAM	SUPERVISOR/DIRECTOR	95,904.00	100,137.60	100,137.60	100,137.60	101,844.00
141 E 72220 117 000 0---- ---	SPECIAL EDUCATION PROGRAM	CAREER LADDER PROGRAM	1,000.08	1,000.00	1,001.00	1,000.08	1,000.00
141 E 72220 124 000 0---- ---	SPECIAL EDUCATION PROGRAM	PSYCOLOGICAL PERSONNEL	479,786.02	488,188.00	463,188.00	452,753.24	578,254.00
141 E 72220 131 000 0---- ---	SPECIAL EDUCATION PROGRAM	MEDICAL PERSONNEL	452,068.14	465,499.41	480,599.41	461,166.02	508,539.58
141 E 72220 135 000 0---- ---	SPECIAL EDUCATION PROGRAM	ASSESSMENT PERSONNEL	116,367.48	122,940.00	136,605.00	136,600.08	138,900.00
141 E 72220 161 000 0---- ---	SPECIAL EDUCATION PROGRAM	SECRETARY(S)	61,564.12	63,924.93	64,174.93	61,501.05	65,499.57
141 E 72220 185 000 0---- ---	SPECIAL EDUCATION PROGRAM	Incentive Pay	18,711.00	0.00	18,528.00	18,525.00	0.00
141 E 72220 188 000 0---- ---	SPECIAL EDUCATION PROGRAM	BONUS PAYMENTS	0.00	0.00	32,000.00	32,000.00	0.00
141 E 72220 189 000 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER SALARIES & WAGES	571,682.59	737,515.93	628,515.93	613,930.83	758,448.02

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72220	SPECIAL EDUCATION PROGRAM						
141 E 72220 199 000 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER PER DIEM & FEES	2,160.00	2,160.00	2,160.00	2,130.00	2,160.00
141 E 72220 201 000 0---- ---	SPECIAL EDUCATION PROGRAM	SOCIAL SECURITY	101,273.18	122,844.68	112,205.68	107,371.02	133,092.00
141 E 72220 204 000 0---- ---	SPECIAL EDUCATION PROGRAM	STATE RETIREMENT	120,948.22	101,931.29	131,791.29	124,626.24	119,732.01
141 E 72220 206 000 0---- ---	SPECIAL EDUCATION PROGRAM	LIFE INSURANCE	629.67	992.21	592.21	547.58	974.40
141 E 72220 207 000 0---- ---	SPECIAL EDUCATION PROGRAM	MEDICAL INSURANCE	270,168.30	312,900.32	293,900.32	285,248.62	373,013.72
141 E 72220 208 000 0---- ---	SPECIAL EDUCATION PROGRAM	DENTAL INSURANCE	3,655.83	5,028.37	4,028.37	3,853.72	4,938.12
141 E 72220 210 000 0---- ---	SPECIAL EDUCATION PROGRAM	UNEMPLOYMENT COMPENSATION	252.00	2,953.00	229.00	228.75	2,900.00
141 E 72220 212 000 0---- ---	SPECIAL EDUCATION PROGRAM	EMPLOYER MEDICARE LIABILITY	24,371.89	28,729.81	26,733.81	25,340.26	31,227.86
141 E 72220 217 000 0---- ---	SPECIAL EDUCATION PROGRAM	RET HYBRID STABILIZATION	3,681.76	32,991.75	3,651.75	3,525.65	48,996.94
141 E 72220 307 000 0---- ---	SPECIAL EDUCATION PROGRAM	COMMUNICATION	892.65	2,750.00	2,750.00	947.11	2,750.00
141 E 72220 312 000 0---- ---	SPECIAL EDUCATION PROGRAM	CONTRACTS WITH PRIVATE AGENCIE	28,857.03	60,000.00	71,344.00	66,895.41	58,295.00
141 E 72220 330 000 0---- ---	SPECIAL EDUCATION PROGRAM	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	1,955.00
141 E 72220 355 000 0---- ---	SPECIAL EDUCATION PROGRAM	TRAVEL	31,842.08	33,875.00	37,555.00	35,980.36	33,875.00
141 E 72220 399 000 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER CONTRACTED SERVICES	33,185.85	33,300.00	50,188.00	41,056.72	28,250.00
141 E 72220 499 000 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER SUPPLIES AND MATERIALS	31,970.18	32,100.00	21,520.36	12,997.55	31,900.00
141 E 72220 524 000 0---- ---	SPECIAL EDUCATION PROGRAM	INSERVICE/STAFF DEVELOPMENT	43,084.44	29,600.00	14,600.00	13,324.30	29,600.00
141 E 72220 599 000 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER CHARGES	2,879.72	21,350.00	5,350.00	4,438.97	21,350.00
141 E 72220 790 000 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER EQUIPMENT	2,591.91	2,800.00	5,200.00	2,488.23	2,800.00
141 E 72220 --- --- ----- ---	SPECIAL EDUCATION PROGRAM		2,499,528.14	2,805,512.30	2,708,549.66	2,608,614.39	3,080,295.22
72230	VOCATIONAL EDUCATION PROGRAM						
141 E 72230 105 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	SUPERVISOR/DIRECTOR	97,502.40	100,958.40	100,958.40	100,958.40	103,500.00
141 E 72230 162 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	CLERICAL PERSONNEL	23,559.20	12,782.37	13,708.23	11,739.57	0.00
141 E 72230 185 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	Incentive Pay	1,050.00	0.00	1,125.00	937.50	0.00
141 E 72230 201 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	SOCIAL SECURITY	7,290.60	7,051.93	7,430.45	6,351.67	6,417.00
141 E 72230 204 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	STATE RETIREMENT	8,164.43	6,817.21	7,213.49	6,806.52	6,572.25
141 E 72230 206 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	LIFE INSURANCE	45.60	42.00	55.76	33.67	33.60
141 E 72230 207 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	MEDICAL INSURANCE	25,509.60	22,519.92	26,198.83	22,406.80	19,099.20
141 E 72230 208 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	DENTAL INSURANCE	259.92	212.85	399.70	220.43	170.28
141 E 72230 210 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	UNEMPLOYMENT COMPENSATION	11.00	125.00	100.00	0.00	100.00
141 E 72230 212 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	EMPLOYER MEDICARE LIABILITY	1,704.97	1,649.24	1,738.90	1,485.47	1,500.75
141 E 72230 355 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	TRAVEL	1,074.03	1,000.00	3,500.00	2,694.41	3,000.00
141 E 72230 399 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	OTHER CONTRACTED SERVICES	380.00	500.00	500.00	400.00	500.00
141 E 72230 499 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	OTHER SUPPLIES AND MATERIALS	5,458.04	4,500.00	4,500.00	3,515.26	4,500.00
141 E 72230 524 000 0---- ---	VOCATIONAL EDUCATION PROGRAM	INSERVICE/STAFF DEVELOPMENT	6,083.89	5,500.00	5,500.00	7,550.07	5,500.00

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72230 VOCATIONAL EDUCATION PROGRAM						
141 E 72230 --- --- ----- --- VOCATIONAL EDUCATION PROGRAM		178,093.68	163,658.92	172,928.76	165,099.77	150,893.08
72250 TECHNOLOGY						
141 E 72250 105 000 0---- --- TECHNOLOGY	SUPERVISOR/DIRECTOR	106,753.20	110,381.94	110,481.94	110,453.33	112,153.14
141 E 72250 117 000 0---- --- TECHNOLOGY	CAREER LADDER PROGRAM	1,000.08	1,000.00	1,000.00	1,000.08	1,000.00
141 E 72250 120 000 0---- --- TECHNOLOGY	COMPUTER PROGRAMMER(S)	670,019.30	706,332.05	709,832.05	681,011.74	717,036.03
141 E 72250 162 000 0---- --- TECHNOLOGY	CLERICAL PERSONNEL	82,914.40	86,284.33	86,284.33	83,015.23	88,472.18
141 E 72250 185 000 0---- --- TECHNOLOGY	Incentive Pay	8,050.00	0.00	8,679.00	8,625.00	0.00
141 E 72250 199 000 0---- --- TECHNOLOGY	OTHER PER DIEM & FEES	720.00	720.00	1,620.00	1,380.00	1,440.00
141 E 72250 201 000 0---- --- TECHNOLOGY	SOCIAL SECURITY	49,373.42	56,092.54	52,596.54	50,211.27	57,046.28
141 E 72250 204 000 0---- --- TECHNOLOGY	STATE RETIREMENT	59,380.98	62,889.23	63,900.23	61,400.28	73,214.12
141 E 72250 206 000 0---- --- TECHNOLOGY	LIFE INSURANCE	330.96	386.40	386.40	283.10	386.40
141 E 72250 207 000 0---- --- TECHNOLOGY	MEDICAL INSURANCE	152,349.60	161,807.23	161,807.23	157,129.20	173,042.36
141 E 72250 208 000 0---- --- TECHNOLOGY	DENTAL INSURANCE	1,731.52	1,958.22	1,958.22	1,719.42	1,958.22
141 E 72250 210 000 0---- --- TECHNOLOGY	UNEMPLOYMENT COMPENSATION	139.00	1,150.00	1,150.00	0.00	1,150.00
141 E 72250 212 000 0---- --- TECHNOLOGY	EMPLOYER MEDICARE LIABILITY	11,547.13	13,118.42	12,334.42	11,742.86	13,341.47
141 E 72250 330 000 0---- --- TECHNOLOGY	LEASE/SBITA PAYMENTS	418,237.50	830,000.00	418,240.00	418,237.50	513,537.50
141 E 72250 336 000 0---- --- TECHNOLOGY	MAINTENANCE AND REPAIR SERVICE	19,569.25	20,000.00	20,000.00	12,172.32	20,000.00
141 E 72250 350 000 0---- --- TECHNOLOGY	INTERNET CONNECTIVITY	311,535.85	300,000.00	300,000.00	282,231.40	350,000.00
141 E 72250 355 000 0---- --- TECHNOLOGY	TRAVEL	5,479.81	11,000.00	11,000.00	6,536.96	11,000.00
141 E 72250 399 000 0---- --- TECHNOLOGY	OTHER CONTRACTED SERVICES	46,500.00	46,500.00	131,500.00	550.00	6,200.00
141 E 72250 435 000 0---- --- TECHNOLOGY	OFFICE SUPPLIES	400.11	600.00	600.00	359.56	600.00
141 E 72250 499 000 0---- --- TECHNOLOGY	OTHER SUPPLIES AND MATERIALS	42,673.01	42,880.00	42,880.00	30,937.09	26,500.00
141 E 72250 790 000 0---- --- TECHNOLOGY	OTHER EQUIPMENT	24,257.98	25,000.00	25,000.00	19,272.37	28,000.00
141 E 72250 --- --- ----- --- TECHNOLOGY		2,012,965.10	2,478,100.36	2,161,250.36	1,938,268.71	2,196,077.70
72260 ADULT PROGRAMS						
141 E 72260 105 000 0---- --- ADULT PROGRAMS	SUPERVISOR/DIRECTOR	80,000.00	0.00	80,847.13	80,000.04	0.00
141 E 72260 117 000 0---- --- ADULT PROGRAMS	CAREER LADDER PROGRAM	1,000.00	0.00	1,750.00	1,000.08	0.00
141 E 72260 162 000 0---- --- ADULT PROGRAMS	CLERICAL PERSONNEL	36,797.76	0.00	38,913.85	34,931.97	0.00
141 E 72260 185 000 0---- --- ADULT PROGRAMS	Incentive Pay	1,400.00	0.00	1,500.00	1,500.00	0.00
141 E 72260 201 000 0---- --- ADULT PROGRAMS	SOCIAL SECURITY	6,966.71	0.00	7,456.98	6,807.47	0.00

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72260 ADULT PROGRAMS						
141 E 72260 204 000 0---- --- ADULT PROGRAMS	STATE RETIREMENT	7,877.21	0.00	9,235.33	7,485.93	0.00
141 E 72260 206 000 0---- --- ADULT PROGRAMS	LIFE INSURANCE	54.01	0.00	56.59	46.17	0.00
141 E 72260 207 000 0---- --- ADULT PROGRAMS	MEDICAL INSURANCE	17,006.40	0.00	24,359.71	19,590.80	0.00
141 E 72260 208 000 0---- --- ADULT PROGRAMS	DENTAL INSURANCE	173.28	0.00	176.72	176.72	0.00
141 E 72260 212 000 0---- --- ADULT PROGRAMS	EMPLOYER MEDICARE LIABILITY	1,629.46	0.00	1,773.28	1,592.16	0.00
141 E 72260 355 000 0---- --- ADULT PROGRAMS	TRAVEL	9,845.09	0.00	11,588.85	9,026.06	0.00
141 E 72260 399 000 0---- --- ADULT PROGRAMS	OTHER CONTRACTED SERVICES	26,476.00	0.00	35,007.76	34,997.41	0.00
141 E 72260 499 000 0---- --- ADULT PROGRAMS	OTHER SUPPLIES AND MATERIALS	804.53	0.00	0.00	0.00	0.00
141 E 72260 --- --- ----- --- ADULT PROGRAMS		190,030.45	0.00	212,666.20	197,154.81	0.00
72310 BOARD OF EDUCATION						
141 E 72310 118 000 0---- --- BOARD OF EDUCATION	SECRETARY TO BOARD	56,960.72	59,272.24	59,672.24	57,038.00	60,733.54
141 E 72310 185 000 0---- --- BOARD OF EDUCATION	Incentive Pay	700.00	0.00	750.00	750.00	0.00
141 E 72310 189 000 0---- --- BOARD OF EDUCATION	OTHER SALARIES & WAGES	21,191.51	18,900.00	18,900.00	18,633.21	18,900.00
141 E 72310 191 000 0---- --- BOARD OF EDUCATION	BOARD AND COMMITTEE MEMBERS FE	23,000.00	25,800.00	25,800.00	21,200.00	25,800.00
141 E 72310 201 000 0---- --- BOARD OF EDUCATION	SOCIAL SECURITY	5,981.28	6,446.28	6,300.28	5,647.44	6,536.88
141 E 72310 204 000 0---- --- BOARD OF EDUCATION	STATE RETIREMENT	5,521.28	6,066.17	6,731.17	5,681.37	7,198.87
141 E 72310 206 000 0---- --- BOARD OF EDUCATION	LIFE INSURANCE	24.00	33.60	33.60	19.70	33.60
141 E 72310 207 000 0---- --- BOARD OF EDUCATION	MEDICAL INSURANCE	31,728.00	34,588.00	50,088.00	48,680.80	59,990.40
141 E 72310 208 000 0---- --- BOARD OF EDUCATION	DENTAL INSURANCE	0.00	170.28	170.28	154.35	170.28
141 E 72310 210 000 0---- --- BOARD OF EDUCATION	UNEMPLOYMENT COMPENSATION	11.00	100.00	100.00	0.00	100.00
141 E 72310 212 000 0---- --- BOARD OF EDUCATION	EMPLOYER MEDICARE LIABILITY	1,453.25	2,294.50	1,506.50	1,370.90	2,315.69
141 E 72310 305 000 0---- --- BOARD OF EDUCATION	AUDIT SERVICES	14,000.00	14,000.00	14,000.00	14,500.00	14,000.00
141 E 72310 307 000 0---- --- BOARD OF EDUCATION	COMMUNICATION	0.00	0.00	0.00	0.00	0.00
141 E 72310 320 000 0---- --- BOARD OF EDUCATION	DUES AND MEMBERSHIPS	14,605.00	35,000.00	35,000.00	15,928.00	20,000.00
141 E 72310 331 000 0---- --- BOARD OF EDUCATION	LEGAL SERVICES	55,504.55	75,000.00	75,000.00	55,362.13	65,000.00
141 E 72310 355 000 0---- --- BOARD OF EDUCATION	TRAVEL	1,944.76	8,500.00	8,500.00	2,697.43	3,000.00
141 E 72310 399 000 0---- --- BOARD OF EDUCATION	OTHER CONTRACTED SERVICES	21,405.33	32,500.00	32,500.00	23,516.89	25,890.00
141 E 72310 499 000 0---- --- BOARD OF EDUCATION	OTHER SUPPLIES AND MATERIALS	0.00	1,600.00	1,600.00	939.12	1,600.00
141 E 72310 506 000 0---- --- BOARD OF EDUCATION	LIABILITY INSURANCE	208,011.00	511,302.00	296,115.00	702,795.00	710,000.00
141 E 72310 510 000 0---- --- BOARD OF EDUCATION	TRUSTEE'S COMMISSION	613,538.49	670,000.00	735,000.00	686,682.27	700,000.00
141 E 72310 513 000 0---- --- BOARD OF EDUCATION	WORKMAN'S COMPENSATION INSURAN	82,557.00	115,571.00	140,571.00	139,664.00	115,571.00
141 E 72310 524 000 0---- --- BOARD OF EDUCATION	INSERVICE/STAFF DEVELOPMENT	6,899.14	7,000.00	7,000.00	7,287.48	7,000.00
141 E 72310 533 000 0---- --- BOARD OF EDUCATION	CRIMINAL INVESTIGATION OF APPL	3,173.40	20,000.00	20,000.00	7,627.35	10,000.00
141 E 72310 599 000 0---- --- BOARD OF EDUCATION	OTHER CHARGES	750,804.60	622,563.00	871,123.00	473,706.64	402,200.00

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72310 BOARD OF EDUCATION						
141 E 72310 --- --- ----- --- BOARD OF EDUCATION		1,919,014.31	2,266,707.07	2,406,461.07	2,289,882.08	2,256,040.26
72320 DIRECTOR OF SCHOOLS						
141 E 72320 101 000 0---- --- DIRECTOR OF SCHOOLS	COUNTY OFFICIAL/ADMINISTRATIVE	150,000.00	150,000.00	160,000.00	159,999.96	160,000.00
141 E 72320 185 000 0---- --- DIRECTOR OF SCHOOLS	Incentive Pay	700.00	0.00	750.00	750.00	0.00
141 E 72320 189 000 0---- --- DIRECTOR OF SCHOOLS	OTHER SALARIES & WAGES	1,000.00	0.00	1,000.00	1,000.00	0.00
141 E 72320 201 000 0---- --- DIRECTOR OF SCHOOLS	SOCIAL SECURITY	9,005.28	9,300.00	9,604.00	9,603.30	9,920.00
141 E 72320 204 000 0---- --- DIRECTOR OF SCHOOLS	STATE RETIREMENT	9,648.12	8,655.00	9,409.00	9,332.96	10,160.00
141 E 72320 206 000 0---- --- DIRECTOR OF SCHOOLS	LIFE INSURANCE	30.48	33.60	33.60	26.88	33.60
141 E 72320 207 000 0---- --- DIRECTOR OF SCHOOLS	MEDICAL INSURANCE	17,006.40	18,540.67	18,440.67	17,932.80	19,824.00
141 E 72320 208 000 0---- --- DIRECTOR OF SCHOOLS	DENTAL INSURANCE	173.28	170.28	270.28	176.28	170.28
141 E 72320 210 000 0---- --- DIRECTOR OF SCHOOLS	UNEMPLOYMENT COMPENSATION	11.00	100.00	100.00	0.00	100.00
141 E 72320 212 000 0---- --- DIRECTOR OF SCHOOLS	EMPLOYER MEDICARE LIABILITY	2,106.06	2,175.00	2,286.00	2,245.88	2,320.00
141 E 72320 307 000 0---- --- DIRECTOR OF SCHOOLS	COMMUNICATION	93,466.34	160,000.00	160,000.00	63,608.67	100,000.00
141 E 72320 330 000 0---- --- DIRECTOR OF SCHOOLS	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	3,110.00
141 E 72320 355 000 0---- --- DIRECTOR OF SCHOOLS	TRAVEL	1,536.84	3,000.00	3,000.00	2,031.25	3,000.00
141 E 72320 435 000 0---- --- DIRECTOR OF SCHOOLS	OFFICE SUPPLIES	0.00	1,400.00	1,400.00	0.00	0.00
141 E 72320 599 000 0---- --- DIRECTOR OF SCHOOLS	OTHER CHARGES	1,691.27	3,000.00	3,000.00	4,359.37	3,000.00
141 E 72320 --- --- ----- --- DIRECTOR OF SCHOOLS		286,375.07	356,374.55	369,293.55	271,067.35	311,637.88
72410 OFFICE OF THE PRINCIPAL						
141 E 72410 104 000 0---- --- OFFICE OF THE PRINCIPAL	PRINCIPALS	1,890,530.35	1,907,813.26	1,958,793.26	1,904,464.31	1,940,104.13
141 E 72410 117 000 0---- --- OFFICE OF THE PRINCIPAL	CAREER LADDER PROGRAM	8,000.64	8,000.00	7,000.00	7,000.56	7,000.00
141 E 72410 119 000 0---- --- OFFICE OF THE PRINCIPAL	ACCOUNTANTS/BOOKKEEPERS	836,861.68	888,162.72	851,362.72	812,024.96	870,985.15
141 E 72410 139 000 0---- --- OFFICE OF THE PRINCIPAL	ASSISTANT PRINCIPALS	2,306,487.87	2,367,021.59	2,352,021.59	2,345,894.30	2,399,018.80
141 E 72410 161 000 0---- --- OFFICE OF THE PRINCIPAL	SECRETARY(S)	1,418,461.88	1,523,555.99	1,478,555.99	1,400,510.34	1,538,041.24
141 E 72410 162 000 0---- --- OFFICE OF THE PRINCIPAL	CLERICAL PERSONNEL	15,398.21	0.00	17,250.00	0.00	0.00
141 E 72410 185 000 0---- --- OFFICE OF THE PRINCIPAL	Incentive Pay	72,800.00	0.00	74,390.00	73,125.00	0.00
141 E 72410 188 000 0---- --- OFFICE OF THE PRINCIPAL	BONUS PAYMENTS	0.00	0.00	10,000.00	10,000.00	0.00
141 E 72410 189 000 0---- --- OFFICE OF THE PRINCIPAL	OTHER SALARIES & WAGES	768,578.78	824,410.00	824,410.00	793,969.07	833,660.00
141 E 72410 201 000 0---- --- OFFICE OF THE PRINCIPAL	SOCIAL SECURITY	416,727.56	466,175.74	428,466.74	416,520.43	467,115.71
141 E 72410 204 000 0---- --- OFFICE OF THE PRINCIPAL	STATE RETIREMENT	475,709.20	471,245.21	486,067.21	469,156.53	536,707.33

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72410	OFFICE OF THE PRINCIPAL						
141 E 72410 206 000 0---- ---	OFFICE OF THE PRINCIPAL	LIFE INSURANCE	2,765.86	3,544.80	3,544.80	2,339.37	3,477.60
141 E 72410 207 000 0---- ---	OFFICE OF THE PRINCIPAL	MEDICAL INSURANCE	1,159,738.80	1,208,229.55	1,218,329.55	1,189,220.90	1,260,669.57
141 E 72410 208 000 0---- ---	OFFICE OF THE PRINCIPAL	DENTAL INSURANCE	15,401.12	17,964.54	17,964.54	14,840.23	17,623.98
141 E 72410 210 000 0---- ---	OFFICE OF THE PRINCIPAL	UNEMPLOYMENT COMPENSATION	1,137.00	10,550.00	10,550.00	817.26	10,350.00
141 E 72410 212 000 0---- ---	OFFICE OF THE PRINCIPAL	EMPLOYER MEDICARE LIABILITY	98,623.97	109,024.97	101,221.97	98,542.40	110,037.74
141 E 72410 217 000 0---- ---	OFFICE OF THE PRINCIPAL	RET HYBRID STABILIZATION	6,572.26	42,111.19	10,706.19	7,255.55	41,014.25
141 E 72410 307 000 0---- ---	OFFICE OF THE PRINCIPAL	COMMUNICATION	174,386.55	210,000.00	210,000.00	183,221.12	210,000.00
141 E 72410 320 000 0---- ---	OFFICE OF THE PRINCIPAL	DUES AND MEMBERSHIPS	0.00	1,085.00	1,085.00	0.00	0.00
141 E 72410 330 000 0---- ---	OFFICE OF THE PRINCIPAL	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	20,800.00
141 E 72410 348 000 0---- ---	OFFICE OF THE PRINCIPAL	POSTAL CHARGES	13,775.00	14,500.00	14,500.00	13,775.00	14,500.00
141 E 72410 399 000 0---- ---	OFFICE OF THE PRINCIPAL	OTHER CONTRACTED SERVICES	0.00	0.00	0.00	0.00	128,000.00
141 E 72410 435 000 0---- ---	OFFICE OF THE PRINCIPAL	OFFICE SUPPLIES	3,457.72	3,000.00	3,000.00	3,171.17	3,000.00
141 E 72410 599 000 0---- ---	OFFICE OF THE PRINCIPAL	OTHER CHARGES	114,507.00	114,500.00	24,500.00	14,422.70	14,500.00
141 E 72410 --- --- ----- ---	OFFICE OF THE PRINCIPAL		9,799,921.45	10,190,894.56	10,103,719.56	9,760,273.20	10,426,605.50
72510	FISCAL SERVICES						
141 E 72510 105 000 0---- ---	FISCAL SERVICES	SUPERVISOR/DIRECTOR	196,439.04	202,990.33	202,990.33	194,532.16	210,319.20
141 E 72510 119 000 0---- ---	FISCAL SERVICES	ACCOUNTANTS/BOOKKEEPERS	322,049.75	333,244.14	340,944.14	320,216.10	339,218.72
141 E 72510 122 000 0---- ---	FISCAL SERVICES	PURCHASING PERSONNEL	61,917.93	65,093.62	64,443.62	58,937.69	66,679.94
141 E 72510 162 000 0---- ---	FISCAL SERVICES	CLERICAL PERSONNEL	50,800.77	45,644.92	52,244.92	48,295.61	46,803.76
141 E 72510 185 000 0---- ---	FISCAL SERVICES	Incentive Pay	7,000.00	0.00	7,500.00	7,500.00	0.00
141 E 72510 189 000 0---- ---	FISCAL SERVICES	OTHER SALARIES & WAGES	84,938.00	55,054.38	56,354.38	53,735.80	57,303.77
141 E 72510 201 000 0---- ---	FISCAL SERVICES	SOCIAL SECURITY	40,809.90	43,575.30	40,686.30	38,582.34	44,660.17
141 E 72510 204 000 0---- ---	FISCAL SERVICES	STATE RETIREMENT	51,067.28	54,539.40	55,428.40	53,040.09	65,117.42
141 E 72510 206 000 0---- ---	FISCAL SERVICES	LIFE INSURANCE	277.52	336.00	336.00	227.77	336.00
141 E 72510 207 000 0---- ---	FISCAL SERVICES	MEDICAL INSURANCE	143,503.40	132,014.69	146,014.69	137,765.60	130,094.40
141 E 72510 208 000 0---- ---	FISCAL SERVICES	DENTAL INSURANCE	1,610.80	1,702.80	1,702.80	1,521.45	1,702.80
141 E 72510 210 000 0---- ---	FISCAL SERVICES	UNEMPLOYMENT COMPENSATION	122.00	1,000.00	1,000.00	0.00	1,000.00
141 E 72510 212 000 0---- ---	FISCAL SERVICES	EMPLOYER MEDICARE LIABILITY	9,544.38	10,191.00	10,298.00	9,023.22	10,444.72
141 E 72510 330 000 0---- ---	FISCAL SERVICES	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	113,080.00
141 E 72510 355 000 0---- ---	FISCAL SERVICES	TRAVEL	1,626.55	2,000.00	2,000.00	1,368.64	2,000.00
141 E 72510 399 000 0---- ---	FISCAL SERVICES	OTHER CONTRACTED SERVICES	150,058.35	142,000.00	172,000.00	159,028.93	48,930.00
141 E 72510 435 000 0---- ---	FISCAL SERVICES	OFFICE SUPPLIES	18,574.06	18,000.00	18,000.00	14,751.47	18,000.00
141 E 72510 524 000 0---- ---	FISCAL SERVICES	INSERVICE/STAFF DEVELOPMENT	1,528.90	3,500.00	5,000.00	4,166.43	5,000.00
141 E 72510 599 000 0---- ---	FISCAL SERVICES	OTHER CHARGES	3,782.48	8,000.00	18,000.00	16,122.60	5,990.00

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72510	FISCAL SERVICES						
141 E 72510 701 000 0---- ---	FISCAL SERVICES	ADMINISTRATION EQUIPMENT	1,877.24	4,500.00	7,500.00	5,592.23	4,500.00
141 E 72510 --- --- ----- ---	FISCAL SERVICES		1,147,528.35	1,124,186.58	1,202,443.58	1,124,408.13	1,171,180.90
72520	HUMAN SERVICES/PERSONNEL						
141 E 72520 105 000 0---- ---	HUMAN SERVICES/PERSONNEL	SUPERVISOR/DIRECTOR	110,903.04	114,691.12	114,691.12	109,912.17	119,972.76
141 E 72520 185 000 0---- ---	HUMAN SERVICES/PERSONNEL	Incentive Pay	2,100.00	0.00	2,250.00	2,250.00	0.00
141 E 72520 189 000 0---- ---	HUMAN SERVICES/PERSONNEL	OTHER SALARIES & WAGES	113,963.12	118,500.38	118,500.38	114,015.96	121,467.07
141 E 72520 201 000 0---- ---	HUMAN SERVICES/PERSONNEL	SOCIAL SECURITY	12,600.72	14,457.87	14,586.87	12,391.14	14,969.27
141 E 72520 204 000 0---- ---	HUMAN SERVICES/PERSONNEL	STATE RETIREMENT	16,228.01	18,095.66	18,277.66	17,551.28	21,826.16
141 E 72520 206 000 0---- ---	HUMAN SERVICES/PERSONNEL	LIFE INSURANCE	72.00	100.80	100.80	59.10	100.80
141 E 72520 207 000 0---- ---	HUMAN SERVICES/PERSONNEL	MEDICAL INSURANCE	31,728.00	33,609.31	33,609.31	32,023.20	36,009.60
141 E 72520 208 000 0---- ---	HUMAN SERVICES/PERSONNEL	DENTAL INSURANCE	346.80	510.84	510.84	338.10	510.84
141 E 72520 210 000 0---- ---	HUMAN SERVICES/PERSONNEL	UNEMPLOYMENT COMPENSATION	33.00	300.00	300.00	0.00	300.00
141 E 72520 212 000 0---- ---	HUMAN SERVICES/PERSONNEL	EMPLOYER MEDICARE LIABILITY	2,946.96	3,381.28	3,435.28	2,897.80	3,500.88
141 E 72520 320 000 0---- ---	HUMAN SERVICES/PERSONNEL	DUES AND MEMBERSHIPS	1,489.00	1,400.00	2,300.00	1,468.00	600.00
141 E 72520 330 000 0---- ---	HUMAN SERVICES/PERSONNEL	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	19,600.00
141 E 72520 355 000 0---- ---	HUMAN SERVICES/PERSONNEL	TRAVEL	1,658.68	4,300.00	4,300.00	1,505.52	4,300.00
141 E 72520 399 000 0---- ---	HUMAN SERVICES/PERSONNEL	OTHER CONTRACTED SERVICES	21,261.49	20,000.00	28,500.00	28,383.65	12,050.00
141 E 72520 435 000 0---- ---	HUMAN SERVICES/PERSONNEL	OFFICE SUPPLIES	3,674.35	4,000.00	4,000.00	2,329.32	3,750.00
141 E 72520 524 000 0---- ---	HUMAN SERVICES/PERSONNEL	INSERVICE/STAFF DEVELOPMENT	0.00	850.00	850.00	249.99	850.00
141 E 72520 701 000 0---- ---	HUMAN SERVICES/PERSONNEL	ADMINISTRATION EQUIPMENT	1,540.57	2,000.00	2,000.00	3,287.03	2,900.00
141 E 72520 --- --- ----- ---	HUMAN SERVICES/PERSONNEL		320,545.74	336,197.26	348,212.26	328,662.16	362,707.38
72610	OPERATION OF PLANT						
141 E 72610 307 000 0---- ---	OPERATION OF PLANT	COMMUNICATION	0.00	0.00	0.00	0.00	0.00
141 E 72610 328 000 0---- ---	OPERATION OF PLANT	JANITORIAL SERVICES	3,635,104.62	3,820,000.00	3,795,000.00	3,770,310.24	4,030,000.00
141 E 72610 330 000 0---- ---	OPERATION OF PLANT	LEASE/SBITA PAYMENTS	67,203.00	0.00	0.00	0.00	0.00
141 E 72610 399 000 0---- ---	OPERATION OF PLANT	OTHER CONTRACTED SERVICES	343,392.70	320,000.00	320,000.00	311,191.34	360,000.00
141 E 72610 410 000 0---- ---	OPERATION OF PLANT	CUSTODIAL SUPPLIES	111,339.94	125,000.00	119,000.00	111,933.02	113,000.00
141 E 72610 415 000 0---- ---	OPERATION OF PLANT	ELECTRICITY	3,348,271.39	3,500,000.00	3,665,000.00	3,166,518.07	3,508,650.00
141 E 72610 434 000 0---- ---	OPERATION OF PLANT	NATURAL GAS	454,238.33	550,000.00	490,000.00	445,713.45	550,000.00
141 E 72610 454 000 0---- ---	OPERATION OF PLANT	WATER AND SEWER	472,703.02	500,000.00	572,000.00	547,850.67	500,000.00

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72610	OPERATION OF PLANT						
141 E 72610 499 000 0---- ---	OPERATION OF PLANT	OTHER SUPPLIES AND MATERIALS	11,388.24	33,200.00	13,200.00	0.00	0.00
141 E 72610 502 000 0---- ---	OPERATION OF PLANT	BUILDING AND CONTENTS INSURANC	451,808.00	607,754.00	607,754.00	607,754.00	607,754.00
141 E 72610 599 000 0---- ---	OPERATION OF PLANT	OTHER CHARGES	0.00	4,500.00	1,500.00	0.00	0.00
141 E 72610 --- --- ----- ---	OPERATION OF PLANT		8,895,449.24	9,460,454.00	9,583,454.00	8,961,270.79	9,669,404.00
72620	MAINTENANCE OF PLANT						
141 E 72620 105 000 0---- ---	MAINTENANCE OF PLANT	SUPERVISOR/DIRECTOR	301,444.24	314,198.92	315,198.92	301,108.41	324,551.44
141 E 72620 161 000 0---- ---	MAINTENANCE OF PLANT	SECRETARY(S)	47,796.12	53,781.62	53,781.62	46,492.00	55,232.55
141 E 72620 167 000 0---- ---	MAINTENANCE OF PLANT	MAINTENANCE PERSONNEL	945,833.88	1,021,519.98	1,021,519.98	981,442.05	1,050,309.35
141 E 72620 185 000 0---- ---	MAINTENANCE OF PLANT	Incentive Pay	17,500.00	0.00	18,750.00	18,750.00	0.00
141 E 72620 201 000 0---- ---	MAINTENANCE OF PLANT	SOCIAL SECURITY	77,513.13	86,149.03	87,269.03	79,555.41	88,665.79
141 E 72620 204 000 0---- ---	MAINTENANCE OF PLANT	STATE RETIREMENT	93,823.74	107,825.24	109,286.24	104,589.20	129,280.44
141 E 72620 206 000 0---- ---	MAINTENANCE OF PLANT	LIFE INSURANCE	597.52	840.00	840.00	500.41	840.00
141 E 72620 207 000 0---- ---	MAINTENANCE OF PLANT	MEDICAL INSURANCE	177,685.56	102,222.14	186,222.14	176,816.00	123,782.40
141 E 72620 208 000 0---- ---	MAINTENANCE OF PLANT	DENTAL INSURANCE	3,251.49	4,257.00	4,257.00	3,211.95	4,257.00
141 E 72620 210 000 0---- ---	MAINTENANCE OF PLANT	UNEMPLOYMENT COMPENSATION	255.00	2,500.00	2,500.00	193.66	2,500.00
141 E 72620 212 000 0---- ---	MAINTENANCE OF PLANT	EMPLOYER MEDICARE LIABILITY	18,128.00	20,147.76	20,410.76	18,605.32	20,736.35
141 E 72620 330 000 0---- ---	MAINTENANCE OF PLANT	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	1,050.00
141 E 72620 399 000 0---- ---	MAINTENANCE OF PLANT	OTHER CONTRACTED SERVICES	1,853,997.08	775,000.00	1,105,000.00	616,186.34	850,000.00
141 E 72620 499 000 0---- ---	MAINTENANCE OF PLANT	OTHER SUPPLIES AND MATERIALS	944,975.70	775,000.00	1,025,000.00	627,626.71	850,000.00
141 E 72620 717 000 0---- ---	MAINTENANCE OF PLANT	MAINTENANCE EQUIPMENT	51,554.00	30,000.00	51,000.00	50,090.60	30,000.00
141 E 72620 799 000 0---- ---	MAINTENANCE OF PLANT	OTHER CAPITAL OUTLAY	476,639.55	0.00	0.00	0.00	0.00
141 E 72620 --- --- ----- ---	MAINTENANCE OF PLANT		5,010,995.01	3,293,441.69	4,001,035.69	3,025,188.06	3,531,205.32
72710	TRANSPORTATION						
141 E 72710 105 000 0---- ---	TRANSPORTATION	SUPERVISOR/DIRECTOR	79,799.04	83,252.99	83,252.99	79,784.24	86,006.11
141 E 72710 142 000 0---- ---	TRANSPORTATION	MECHANIC(S)	203,726.24	157,968.49	221,768.49	201,886.65	188,092.56
141 E 72710 146 000 0---- ---	TRANSPORTATION	BUS DRIVERS	2,254,659.20	2,091,658.57	2,337,658.57	2,189,977.28	2,146,369.06
141 E 72710 162 000 0---- ---	TRANSPORTATION	CLERICAL PERSONNEL	32,061.89	31,499.40	79,499.40	75,602.59	81,099.30
141 E 72710 185 000 0---- ---	TRANSPORTATION	Incentive Pay	74,900.00	0.00	84,000.00	84,000.00	0.00
141 E 72710 189 000 0---- ---	TRANSPORTATION	OTHER SALARIES & WAGES	789,389.66	766,301.66	878,801.66	795,159.99	814,604.76
141 E 72710 201 000 0---- ---	TRANSPORTATION	SOCIAL SECURITY	196,366.82	194,111.34	211,877.34	195,256.39	205,611.76

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
72710 TRANSPORTATION						
141 E 72710 204 000 0---- --- TRANSPORTATION	STATE RETIREMENT	242,195.75	242,215.48	280,123.48	262,905.25	297,551.34
141 E 72710 206 000 0---- --- TRANSPORTATION	LIFE INSURANCE	1,761.56	3,796.80	2,796.80	1,782.07	3,897.60
141 E 72710 207 000 0---- --- TRANSPORTATION	MEDICAL INSURANCE	575,419.67	555,112.32	638,112.32	606,819.65	653,332.80
141 E 72710 208 000 0---- --- TRANSPORTATION	DENTAL INSURANCE	10,031.80	19,241.64	11,241.64	10,272.47	19,752.48
141 E 72710 210 000 0---- --- TRANSPORTATION	UNEMPLOYMENT COMPENSATION	909.00	11,300.00	11,300.00	875.35	11,600.00
141 E 72710 212 000 0---- --- TRANSPORTATION	EMPLOYER MEDICARE LIABILITY	46,723.10	45,394.75	51,457.75	46,225.50	48,084.36
141 E 72710 313 000 0---- --- TRANSPORTATION	CONTRACTS WITH PARENTS	0.00	2,000.00	2,000.00	1,487.70	2,000.00
141 E 72710 329 000 0---- --- TRANSPORTATION	LAUNDRY SERVICE	1,826.01	4,500.00	4,500.00	1,899.11	4,500.00
141 E 72710 330 000 0---- --- TRANSPORTATION	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	44,800.00
141 E 72710 338 000 0---- --- TRANSPORTATION	MAINT REPAIR SERVICES-VEHICLE	30,287.14	0.00	33,430.00	8,315.26	0.00
141 E 72710 355 000 0---- --- TRANSPORTATION	TRAVEL	1,128.42	3,000.00	3,000.00	3,639.20	4,000.00
141 E 72710 399 000 0---- --- TRANSPORTATION	OTHER CONTRACTED SERVICES	67,115.98	75,000.00	75,000.00	69,323.44	30,200.00
141 E 72710 412 000 0---- --- TRANSPORTATION	DIESEL FUEL	268,121.74	275,000.00	288,045.00	343,872.58	290,000.00
141 E 72710 425 000 0---- --- TRANSPORTATION	GASOLINE	78,389.32	80,000.00	80,000.00	88,129.53	80,000.00
141 E 72710 433 000 0---- --- TRANSPORTATION	LUBRICANTS	15,162.33	20,000.00	20,000.00	14,862.49	20,000.00
141 E 72710 450 000 0---- --- TRANSPORTATION	TIRES AND TUBES	73,898.71	35,000.00	75,000.00	20,593.76	35,000.00
141 E 72710 453 000 0---- --- TRANSPORTATION	VEHICLE PARTS	156,020.02	195,000.00	226,450.00	157,284.99	195,000.00
141 E 72710 499 000 0---- --- TRANSPORTATION	OTHER SUPPLIES AND MATERIALS	4,201.43	4,600.00	4,600.00	4,393.59	6,000.00
141 E 72710 599 000 0---- --- TRANSPORTATION	OTHER CHARGES	7,646.74	7,900.00	7,900.00	5,026.75	7,900.00
141 E 72710 729 000 0---- --- TRANSPORTATION	TRANSPORTATION EQUIPMENT	101,259.25	653,000.00	653,000.00	650,939.25	0.00
141 E 72710 --- --- ----- --- TRANSPORTATION		5,313,000.82	5,556,853.44	6,364,815.44	5,920,315.08	5,275,402.13
73100 FOOD SERVICE						
141 E 73100 105 000 0---- --- FOOD SERVICE	SUPERVISOR/DIRECTOR	108,888.16	97,258.36	116,008.36	98,659.26	103,353.23
141 E 73100 119 000 0---- --- FOOD SERVICE	ACCOUNTANTS/BOOKKEEPERS	54,601.12	56,736.41	56,836.41	54,596.45	58,239.16
141 E 73100 162 000 0---- --- FOOD SERVICE	CLERICAL PERSONNEL	243,186.08	289,304.97	299,304.97	278,365.53	295,895.04
141 E 73100 165 000 0---- --- FOOD SERVICE	CAFETERIA PERSONNEL	28,758.80	0.00	30,000.00	14,776.00	0.00
141 E 73100 185 000 0---- --- FOOD SERVICE	Incentive Pay	75,600.00	0.00	80,250.00	80,250.00	0.00
141 E 73100 189 000 0---- --- FOOD SERVICE	OTHER SALARIES & WAGES	122,106.33	126,747.33	126,847.33	121,961.33	129,907.86
141 E 73100 199 000 0---- --- FOOD SERVICE	OTHER PER DIEM & FEES	1,280.00	1,440.00	1,480.00	1,380.00	1,440.00
141 E 73100 201 000 0---- --- FOOD SERVICE	SOCIAL SECURITY	36,698.37	35,432.20	41,885.20	37,508.55	36,507.79
141 E 73100 204 000 0---- --- FOOD SERVICE	STATE RETIREMENT	43,076.99	44,347.40	53,130.40	48,277.17	53,230.71
141 E 73100 206 000 0---- --- FOOD SERVICE	LIFE INSURANCE	210.00	302.40	302.40	179.99	302.40
141 E 73100 207 000 0---- --- FOOD SERVICE	MEDICAL INSURANCE	97,250.40	89,427.07	116,427.07	110,953.20	95,174.40
141 E 73100 208 000 0---- --- FOOD SERVICE	DENTAL INSURANCE	1,387.70	1,532.52	1,632.52	1,521.45	1,532.52

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
73100	FOOD SERVICE						
141 E 73100 210 000 0---- ---	FOOD SERVICE	UNEMPLOYMENT COMPENSATION	89.00	900.00	900.00	0.00	900.00
141 E 73100 212 000 0---- ---	FOOD SERVICE	EMPLOYER MEDICARE LIABILITY	8,587.68	8,286.56	10,162.56	8,778.15	8,538.11
141 E 73100 422 000 0---- ---	FOOD SERVICE	FOOD SUPPLIES	8,753.33	0.00	20,000.00	6,752.52	0.00
141 E 73100 --- --- ----- ---	FOOD SERVICE		830,473.95	751,715.22	955,167.22	863,959.60	785,021.22
73300	COMMUNITY SERVICES						
141 E 73300 105 000 0---- ---	COMMUNITY SERVICES	SUPERVISOR/DIRECTOR	69,884.16	0.00	73,768.47	72,968.40	0.00
141 E 73300 116 000 0---- ---	COMMUNITY SERVICES	TEACHERS	310,646.25	0.00	333,000.00	328,596.00	0.00
141 E 73300 162 000 0---- ---	COMMUNITY SERVICES	CLERICAL PERSONNEL	38,068.26	0.00	39,805.63	38,217.31	0.00
141 E 73300 163 000 0---- ---	COMMUNITY SERVICES	AIDES	73,666.62	0.00	76,024.00	77,380.33	0.00
141 E 73300 185 000 0---- ---	COMMUNITY SERVICES	Incentive Pay	14,295.00	0.00	15,316.00	13,575.00	0.00
141 E 73300 188 000 0---- ---	COMMUNITY SERVICES	BONUS PAYMENTS	0.00	0.00	2,000.00	2,000.00	0.00
141 E 73300 189 000 0---- ---	COMMUNITY SERVICES	OTHER SALARIES & WAGES	118,632.77	29,823.97	124,523.97	112,962.79	49,250.28
141 E 73300 199 000 0---- ---	COMMUNITY SERVICES	OTHER PER DIEM & FEES	192.00	0.00	240.00	192.00	0.00
141 E 73300 201 000 0---- ---	COMMUNITY SERVICES	SOCIAL SECURITY	35,989.87	1,849.09	41,791.77	37,316.68	3,053.52
141 E 73300 204 000 0---- ---	COMMUNITY SERVICES	STATE RETIREMENT	36,752.43	2,314.34	41,469.60	39,734.78	4,452.22
141 E 73300 206 000 0---- ---	COMMUNITY SERVICES	LIFE INSURANCE	51.96	11.76	76.24	48.56	20.16
141 E 73300 207 000 0---- ---	COMMUNITY SERVICES	MEDICAL INSURANCE	26,014.08	4,000.68	32,850.20	28,525.76	7,266.25
141 E 73300 208 000 0---- ---	COMMUNITY SERVICES	DENTAL INSURANCE	337.92	59.60	462.16	373.99	102.17
141 E 73300 210 000 0---- ---	COMMUNITY SERVICES	UNEMPLOYMENT COMPENSATION	0.00	35.00	35.00	0.00	60.00
141 E 73300 212 000 0---- ---	COMMUNITY SERVICES	EMPLOYER MEDICARE LIABILITY	8,565.59	432.45	9,880.85	8,798.18	714.13
141 E 73300 217 000 0---- ---	COMMUNITY SERVICES	RET HYBRID STABILIZATION	1,251.84	0.00	3,330.00	1,546.44	0.00
141 E 73300 355 000 0---- ---	COMMUNITY SERVICES	TRAVEL	2,493.14	3,000.00	2,950.00	2,460.73	1,000.00
141 E 73300 422 000 0---- ---	COMMUNITY SERVICES	FOOD SUPPLIES	668.00	0.00	1,000.00	640.53	0.00
141 E 73300 429 000 0---- ---	COMMUNITY SERVICES	INSTRUCTIONAL SUPPLIES	18,153.51	0.00	31,961.00	31,854.43	0.00
141 E 73300 499 000 0---- ---	COMMUNITY SERVICES	OTHER SUPPLIES AND MATERIALS	6,463.98	1,000.00	5,775.00	3,426.04	3,000.00
141 E 73300 524 000 0---- ---	COMMUNITY SERVICES	INSERVICE/STAFF DEVELOPMENT	1,786.40	0.00	4,630.00	1,448.92	0.00
141 E 73300 599 000 0---- ---	COMMUNITY SERVICES	OTHER CHARGES	3,044.20	0.00	3,740.00	1,818.00	0.00
141 E 73300 790 000 0---- ---	COMMUNITY SERVICES	OTHER EQUIPMENT	419.99	0.00	0.00	0.00	0.00
141 E 73300 --- --- ----- ---	COMMUNITY SERVICES		767,377.97	42,526.89	844,629.89	803,884.87	68,918.73

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
73400	EARLY CHILDHOOD EDUCATION						
141 E 73400 105 000 0---- ---	EARLY CHILDHOOD EDUCATION	SUPERVISOR/DIRECTOR	50,409.48	52,105.14	52,105.14	52,105.08	53,365.14
141 E 73400 116 000 0---- ---	EARLY CHILDHOOD EDUCATION	TEACHERS	913,553.98	910,347.43	966,447.43	955,501.09	984,147.43
141 E 73400 162 000 0---- ---	EARLY CHILDHOOD EDUCATION	CLERICAL PERSONNEL	30,027.52	31,764.01	31,764.01	29,997.09	32,549.35
141 E 73400 163 000 0---- ---	EARLY CHILDHOOD EDUCATION	AIDES	523,330.06	542,663.57	600,163.57	563,739.41	591,429.24
141 E 73400 185 000 0---- ---	EARLY CHILDHOOD EDUCATION	Incentive Pay	23,800.00	0.00	29,250.00	29,250.00	0.00
141 E 73400 188 000 0---- ---	EARLY CHILDHOOD EDUCATION	BONUS PAYMENTS	0.00	0.00	30,000.00	30,000.00	0.00
141 E 73400 189 000 0---- ---	EARLY CHILDHOOD EDUCATION	OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00	235,721.36
141 E 73400 201 000 0---- ---	EARLY CHILDHOOD EDUCATION	SOCIAL SECURITY	87,852.67	95,286.57	95,211.57	90,822.41	117,627.18
141 E 73400 204 000 0---- ---	EARLY CHILDHOOD EDUCATION	STATE RETIREMENT	108,009.46	72,952.59	119,226.59	113,974.60	94,311.17
141 E 73400 206 000 0---- ---	EARLY CHILDHOOD EDUCATION	LIFE INSURANCE	903.92	1,192.80	1,192.80	777.52	1,360.80
141 E 73400 207 000 0---- ---	EARLY CHILDHOOD EDUCATION	MEDICAL INSURANCE	320,444.60	349,303.49	383,903.49	367,147.20	451,788.00
141 E 73400 208 000 0---- ---	EARLY CHILDHOOD EDUCATION	DENTAL INSURANCE	4,632.42	6,044.94	5,644.94	5,198.22	6,896.34
141 E 73400 210 000 0---- ---	EARLY CHILDHOOD EDUCATION	UNEMPLOYMENT COMPENSATION	0.00	3,550.00	3,550.00	267.26	4,050.00
141 E 73400 212 000 0---- ---	EARLY CHILDHOOD EDUCATION	EMPLOYER MEDICARE LIABILITY	20,578.78	22,284.76	22,960.76	22,038.11	27,509.58
141 E 73400 217 000 0---- ---	EARLY CHILDHOOD EDUCATION	RET HYBRID STABILIZATION	4,860.56	37,845.00	8,102.00	5,463.38	56,252.55
141 E 73400 355 000 0---- ---	EARLY CHILDHOOD EDUCATION	TRAVEL	461.58	500.00	500.00	1,044.38	500.00
141 E 73400 399 000 0---- ---	EARLY CHILDHOOD EDUCATION	OTHER CONTRACTED SERVICES	100,943.17	87,000.00	87,000.00	68,525.70	87,000.00
141 E 73400 422 000 0---- ---	EARLY CHILDHOOD EDUCATION	FOOD SUPPLIES	481.08	1,000.00	1,000.00	651.47	1,000.00
141 E 73400 429 000 0---- ---	EARLY CHILDHOOD EDUCATION	INSTRUCTIONAL SUPPLIES	8,832.24	15,000.00	15,000.00	9,455.60	15,000.00
141 E 73400 499 000 0---- ---	EARLY CHILDHOOD EDUCATION	OTHER SUPPLIES AND MATERIALS	4,041.86	5,000.00	5,000.00	3,168.30	5,000.00
141 E 73400 524 000 0---- ---	EARLY CHILDHOOD EDUCATION	INSERVICE/STAFF DEVELOPMENT	555.00	1,200.00	1,200.00	300.00	1,200.00
141 E 73400 599 000 0---- ---	EARLY CHILDHOOD EDUCATION	OTHER CHARGES	0.00	1,600.00	1,600.00	0.00	1,600.00
141 E 73400 790 000 0---- ---	EARLY CHILDHOOD EDUCATION	OTHER EQUIPMENT	0.00	1,000.00	1,000.00	0.00	1,000.00
141 E 73400 --- --- ----- ---	EARLY CHILDHOOD EDUCATION		2,203,718.38	2,237,640.30	2,461,822.30	2,349,426.82	2,769,308.14
76100	REGULAR CAPITAL OUTLAY						
141 E 76100 399 000 0---- ---	REGULAR CAPITAL OUTLAY	OTHER CONTRACTED SERVICES	20,574.31	0.00	40,420.00	20,188.20	0.00
141 E 76100 599 000 0---- ---	REGULAR CAPITAL OUTLAY	OTHER CHARGES	514,492.10	0.00	55,300.00	21,794.00	0.00
141 E 76100 706 000 0---- ---	REGULAR CAPITAL OUTLAY	BUILDING CONSTRUCTION	692,279.30	0.00	161,499.45	0.00	0.00
141 E 76100 711 000 0---- ---	REGULAR CAPITAL OUTLAY	FURNITURE AND FIXTURES	11,716.25	0.00	578,199.14	10,160.50	0.00
141 E 76100 715 000 0---- ---	REGULAR CAPITAL OUTLAY	LAND	276,750.00	0.00	96,700.00	96,678.59	0.00
141 E 76100 799 000 0---- ---	REGULAR CAPITAL OUTLAY	OTHER CAPITAL OUTLAY	142,829.68	0.00	300,000.00	6,664.11	0.00
141 E 76100 --- --- ----- ---	REGULAR CAPITAL OUTLAY		1,658,641.64	0.00	1,232,118.59	155,485.40	0.00

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
99100	TRANSFERS OUT						
141 E 99100 590 000 0---- ---	TRANSFERS OUT	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	42,805.52	0.00
141 E 99100 --- --- ----- ---	TRANSFERS OUT		0.00	0.00	0.00	42,805.52	0.00
141 E ----- --- --- ----- ---	Expense		130,199,051.02	128,981,816.17	140,242,228.86	132,612,859.13	132,684,694.40

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-27 Draft 2 Propos
Grand Revenue Totals		128,131,684.83	127,263,220.61	139,336,853.46	123,640,127.86	130,330,954.53
Grand Expense Totals		130,199,051.02	128,981,816.17	140,242,228.86	132,612,859.13	132,684,694.40
Grand Totals		2,067,366.19	1,718,595.56	905,375.40	8,972,731.27	2,353,739.87
		Loss	Loss	Loss	Loss	Loss

Number of Accounts: 2604

************************* End of report *************************

Fund Balance Analysis
Putnam County Schools
Fund 141 (GPS)

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Fund Balance 7/1	12,459,689	12,174,162	17,305,428	18,584,907	23,497,541	18,317,713	19,117,713
Add: Revenue	98,485,619	101,796,289	107,710,009	127,561,619	129,584,701	137,600,000 (Estimate)	130,330,955 (Draft #2)
Less: Expenditures	98,771,146	96,665,023	106,430,530	122,648,985	134,764,529	136,800,000 (Estimate)	132,684,694 (Draft #2)
Fund Balance 6/30	12,174,162	17,305,428	18,584,907	23,497,541	18,317,713	19,117,713 (Estimate)	16,763,974 (Draft #2)

Putnam County, Tennessee

Schools Federal Projects Budget

Fund 142

For Fiscal Year

July 1, 2026 to June 30, 2027

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
011	CONSOLIDATED ADMINISTRATION						
47141	ESEA TITLE I						
142 R 47141 000 011 0---- ---	ESEA TITLE I		258,179.51	283,839.00	295,745.00	225,140.84	301,995.00
142 R 47141 --- 011 ----- ---	ESEA TITLE I		258,179.51	283,839.00	295,745.00	225,140.84	301,995.00
47146	ENGLISH LANGUAGE ACQUISITION G						
142 R 47146 000 011 0---- ---	ENGLISH LANGUAGE ACQUISITION G		2,119.20	2,300.00	2,300.00	1,803.66	2,500.00
142 R 47146 --- 011 ----- ---	ENGLISH LANGUAGE ACQUISITION G		2,119.20	2,300.00	2,300.00	1,803.66	2,500.00
47189	TITLE II						
142 R 47189 000 011 0---- ---	TITLE II		98,203.90	101,000.00	101,000.00	79,198.44	101,000.00
142 R 47189 --- 011 ----- ---	TITLE II		98,203.90	101,000.00	101,000.00	79,198.44	101,000.00
47590	OTHER FEDERAL THROUGH STATE						
142 R 47590 000 011 0---- ---	OTHER FEDERAL THROUGH STATE		5,100.00	5,100.00	5,100.00	3,999.26	5,300.00
142 R 47590 --- 011 ----- ---	OTHER FEDERAL THROUGH STATE		5,100.00	5,100.00	5,100.00	3,999.26	5,300.00
142 R ----- --- 011 ----- ---	Revenue		363,602.61	392,239.00	404,145.00	310,142.20	410,795.00
72210	REGULAR INSTRUCTION PROGRAM						
142 E 72210 105 011 0---- ---	REGULAR INSTRUCTION PROGRAM	SUPERVISOR/DIRECTOR	108,757.20	107,500.00	112,300.00	102,921.50	115,905.00
142 E 72210 161 011 0---- ---	REGULAR INSTRUCTION PROGRAM	SECRETARY(S)	94,238.86	100,000.00	108,000.00	90,904.98	102,000.00
142 E 72210 189 011 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	75,465.20	77,300.00	78,200.00	72,421.49	79,750.00
142 E 72210 201 011 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	16,251.31	17,500.00	18,510.00	15,380.85	18,510.00
142 E 72210 204 011 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	18,532.44	22,950.00	21,450.00	17,336.85	26,031.00
142 E 72210 206 011 0---- ---	REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	59.00	65.00	65.00	47.50	65.00

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
011	CONSOLIDATED ADMINISTRATION						
72210	REGULAR INSTRUCTION PROGRAM						
142 E 72210 207 011 0---- ---	REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	26,319.38	30,000.00	29,000.00	25,857.60	38,173.00
142 E 72210 208 011 0---- ---	REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	419.06	450.00	450.00	404.03	450.00
142 E 72210 212 011 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	3,800.65	4,100.00	4,700.00	3,597.08	4,311.00
142 E 72210 355 011 0---- ---	REGULAR INSTRUCTION PROGRAM	TRAVEL	537.65	2,000.00	1,500.00	535.26	1,500.00
142 E 72210 399 011 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	11,000.00	13,000.00	12,600.00	12,600.00	12,600.00
142 E 72210 499 011 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	3,312.35	700.00	1,500.00	1,479.10	1,500.00
142 E 72210 524 011 0---- ---	REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	3,905.51	13,674.00	9,980.00	7,131.89	8,500.00
142 E 72210 599 011 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CHARGES	1,004.00	3,000.00	2,000.00	828.00	1,500.00
142 E 72210 790 011 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER EQUIPMENT	0.00	0.00	3,890.00	2,111.22	0.00
142 E 72210 --- 011 ----- ---	REGULAR INSTRUCTION PROGRAM		363,602.61	392,239.00	404,145.00	353,557.35	410,795.00
142 E ----- --- 011 ----- ---	Expense		363,602.61	392,239.00	404,145.00	353,557.35	410,795.00
142 - ----- --- 011 ----- ---	CONSOLIDATED ADMINISTRATION		0.00	0.00	0.00	-43,415.15	0.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budgg	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budgg
101	TITLE I						
47141	ESEA TITLE I						
142 R 47141 000 101 0---- ---	ESEA TITLE I		3,601,410.71	3,322,653.20	3,596,184.20	2,898,634.99	3,270,312.58
142 R 47141 --- 101 ----- ---	ESEA TITLE I		3,601,410.71	3,322,653.20	3,596,184.20	2,898,634.99	3,270,312.58
47590	OTHER FEDERAL THROUGH STATE						
142 R 47590 000 101 0---- ---	OTHER FEDERAL THROUGH STATE		8,984.95	0.00	0.00	0.00	0.00
142 R 47590 --- 101 ----- ---	OTHER FEDERAL THROUGH STATE		8,984.95	0.00	0.00	0.00	0.00
49800	TRANSFERS IN						
142 R 49800 000 101 0---- ---	TRANSFERS IN		247,301.93	275,000.00	285,000.00	217,053.31	290,000.00
142 R 49800 --- 101 ----- ---	TRANSFERS IN		247,301.93	275,000.00	285,000.00	217,053.31	290,000.00
142 R ----- --- 101 ----- ---	Revenue		3,857,697.59	3,597,653.20	3,881,184.20	3,115,688.30	3,560,312.58
71100	REGULAR INSTRUCTION PROGRAM						
142 E 71100 116 101 0---- ---	REGULAR INSTRUCTION PROGRAM	TEACHERS	1,309,385.38	955,712.00	1,130,712.00	993,698.04	904,295.00
142 E 71100 163 101 0---- ---	REGULAR INSTRUCTION PROGRAM	AIDES	536,092.67	416,130.00	402,987.50	338,994.45	418,245.00
142 E 71100 195 101 0---- ---	REGULAR INSTRUCTION PROGRAM	CERTIFIED SUBSTITUTE TEACHERS	4,862.50	17,330.00	12,502.00	5,167.50	32,066.00
142 E 71100 198 101 0---- ---	REGULAR INSTRUCTION PROGRAM	NON-CERTIFIED SUBSTITUTE TEACH	14,777.50	17,355.00	18,064.00	17,160.00	16,421.00
142 E 71100 201 101 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	98,366.13	96,228.00	91,037.00	71,647.86	75,545.50
142 E 71100 204 101 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	117,263.90	120,955.00	110,657.50	82,445.67	99,634.50
142 E 71100 206 101 0---- ---	REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	1,052.16	862.50	825.00	667.54	812.50
142 E 71100 207 101 0---- ---	REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	334,580.88	480,790.00	465,750.00	226,646.50	462,500.00
142 E 71100 208 101 0---- ---	REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	5,485.95	6,210.00	5,940.00	3,739.87	5,850.00
142 E 71100 212 101 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	24,103.00	25,183.50	24,321.00	18,408.66	20,120.00
142 E 71100 429 101 0---- ---	REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	3,055.12	1,800.00	5,591.00	5,040.09	1,285.00
142 E 71100 471 101 0---- ---	REGULAR INSTRUCTION PROGRAM	SOFTWARE	15,842.20	13,640.00	11,245.00	10,745.00	25,745.00
142 E 71100 722 101 0---- ---	REGULAR INSTRUCTION PROGRAM	REGULAR INSTRUCTION EQUIPMENT	202,678.59	228,049.00	353,312.00	272,260.28	281,403.50

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
101 TITLE I						
71100 REGULAR INSTRUCTION PROGRAM						
142 E 71100 --- 101 ----- --- REGULAR INSTRUCTION PROGRAM		2,667,545.98	2,380,245.00	2,632,944.00	2,046,621.46	2,343,923.00
72130 OTHER STUDENT SUPPORT						
142 E 72130 599 101 0---- --- OTHER STUDENT SUPPORT	OTHER CHARGES	31,613.20	35,326.53	34,953.13	28,664.15	32,703.13
142 E 72130 --- 101 ----- --- OTHER STUDENT SUPPORT		31,613.20	35,326.53	34,953.13	28,664.15	32,703.13
72210 REGULAR INSTRUCTION PROGRAM						
142 E 72210 172 101 0---- --- REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL COACHES	413,547.94	410,990.00	390,000.00	357,075.70	403,995.00
142 E 72210 189 101 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	128,165.00	148,597.00	117,392.00	104,382.23	120,950.00
142 E 72210 201 101 0---- --- REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	28,881.82	31,620.00	28,620.00	24,596.15	29,279.00
142 E 72210 204 101 0---- --- REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	32,833.16	36,510.00	33,045.00	26,099.21	40,860.00
142 E 72210 206 101 0---- --- REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	180.74	170.00	148.00	124.70	147.00
142 E 72210 207 101 0---- --- REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	78,096.98	73,790.00	74,000.00	68,070.20	81,971.00
142 E 72210 208 101 0---- --- REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	707.42	1,035.00	1,050.00	593.16	880.00
142 E 72210 212 101 0---- --- REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	7,460.66	8,265.00	7,520.00	6,347.48	7,611.00
142 E 72210 355 101 0---- --- REGULAR INSTRUCTION PROGRAM	TRAVEL	4,231.70	6,500.00	6,500.00	3,008.57	6,550.00
142 E 72210 399 101 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	8,495.00	19,200.00	19,670.00	19,668.75	20,000.00
142 E 72210 499 101 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	7,344.00	4,090.00	7,665.00	2,442.24	7,979.00
142 E 72210 524 101 0---- --- REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	39,041.99	70,119.00	82,827.00	65,001.41	76,665.00
142 E 72210 599 101 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER CHARGES	2,936.76	1,200.00	2,400.00	1,400.00	0.00
142 E 72210 790 101 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER EQUIPMENT	123,199.22	85,521.00	126,974.00	114,063.51	69,035.00
142 E 72210 --- 101 ----- --- REGULAR INSTRUCTION PROGRAM		875,122.39	897,607.00	897,811.00	792,873.31	865,922.00
99100 TRANSFERS OUT						
142 E 99100 504 101 0---- --- TRANSFERS OUT	INDIRECT COST	36,114.09	9,474.67	30,476.07	30,476.07	27,764.45
142 E 99100 590 101 0---- --- TRANSFERS OUT	TRANSFERS TO OTHER FUNDS	247,301.93	275,000.00	285,000.00	217,053.31	290,000.00
142 E 99100 --- 101 ----- --- TRANSFERS OUT		283,416.02	284,474.67	315,476.07	247,529.38	317,764.45

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
101	TITLE I						
00000	OFFSET						
142 E ----- --- 101 ----- ---	Expense		3,857,697.59	3,597,653.20	3,881,184.20	3,115,688.30	3,560,312.58
142 - ----- --- 101 ----- ---	TITLE I		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
121 TITLE 1-A NEGLECTED						
47141 ESEA TITLE I						
142 R 47141 000 121 0---- --- ESEA TITLE I		16,046.95	18,557.51	22,396.21	17,552.68	16,986.18
142 R 47141 --- 121 ----- --- ESEA TITLE I		16,046.95	18,557.51	22,396.21	17,552.68	16,986.18
49800 TRANSFERS IN						
142 R 49800 000 121 0---- --- TRANSFERS IN		4,639.00	4,639.00	4,245.00	3,398.79	4,245.00
142 R 49800 --- 121 ----- --- TRANSFERS IN		4,639.00	4,639.00	4,245.00	3,398.79	4,245.00
142 R ----- --- 121 ----- --- Revenue		20,685.95	23,196.51	26,641.21	20,951.47	21,231.18
71100 REGULAR INSTRUCTION PROGRAM						
142 E 71100 163 121 0---- --- REGULAR INSTRUCTION PROGRAM	AIDES	9,253.18	12,930.51	12,930.51	11,875.43	9,200.00
142 E 71100 189 121 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	2,872.50	3,656.00	3,656.00	1,710.00	4,500.00
142 E 71100 201 121 0---- --- REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	573.70	800.00	800.00	736.29	575.00
142 E 71100 204 121 0---- --- REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	109.19	925.00	925.00	0.00	0.00
142 E 71100 212 121 0---- --- REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	175.82	246.00	259.70	197.01	202.00
142 E 71100 429 121 0---- --- REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	614.56	0.00	0.00	0.00	1,309.18
142 E 71100 722 121 0---- --- REGULAR INSTRUCTION PROGRAM	REGULAR INSTRUCTION EQUIPMENT	2,448.00	0.00	1,400.00	1,257.76	0.00
142 E 71100 --- 121 ----- --- REGULAR INSTRUCTION PROGRAM		16,046.95	18,557.51	19,971.21	15,776.49	15,786.18
72210 REGULAR INSTRUCTION PROGRAM						
142 E 72210 499 121 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	0.00	0.00	2,425.00	1,776.19	1,200.00
142 E 72210 --- 121 ----- --- REGULAR INSTRUCTION PROGRAM		0.00	0.00	2,425.00	1,776.19	1,200.00

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
121	TITLE 1-A NEGLECTED						
99100	TRANSFERS OUT						
142 E 99100 590 121 0---- ---	TRANSFERS OUT	TRANSFERS TO OTHER FUNDS	4,639.00	4,639.00	4,245.00	3,398.79	4,245.00
142 E 99100 --- 121 ----- ---	TRANSFERS OUT		4,639.00	4,639.00	4,245.00	3,398.79	4,245.00
142 E ----- --- 121 ----- ---	Expense		20,685.95	33,196.91	26,641.21	20,951.47	21,231.18
142 - ----- --- 121 ----- ---	TITLE 1-A NEGLECTED		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
131	TITLE I-C						
47141	ESEA TITLE I						
142 R 47141 000 131 0---- ---	ESEA TITLE I		12,398.30	0.00	10,915.06	5,428.87	6,869.68
142 R 47141 --- 131 ----- ---	ESEA TITLE I		12,398.30	0.00	10,915.06	5,428.87	6,869.68
49800	TRANSFERS IN						
142 R 49800 000 131 0---- ---	TRANSFERS IN		2,128.66	0.00	2,300.00	1,395.21	1,650.00
142 R 49800 --- 131 ----- ---	TRANSFERS IN		2,128.66	0.00	2,300.00	1,395.21	1,650.00
142 R ----- --- 131 ----- ---	Revenue		14,526.96	0.00	13,215.06	6,824.08	8,519.68
71100	REGULAR INSTRUCTION PROGRAM						
142 E 71100 189 131 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	8,387.64	0.00	7,135.00	3,777.60	3,450.00
142 E 71100 201 131 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	490.14	0.00	434.00	215.78	206.00
142 E 71100 204 131 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	572.65	0.00	616.00	301.83	320.00
142 E 71100 212 131 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	114.66	0.00	103.00	50.48	52.00
142 E 71100 499 131 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	263.69	0.00	250.00	35.00	400.62
142 E 71100 722 131 0---- ---	REGULAR INSTRUCTION PROGRAM	REGULAR INSTRUCTION EQUIPMENT	0.00	0.00	760.00	0.00	0.00
142 E 71100 --- 131 ----- ---	REGULAR INSTRUCTION PROGRAM		9,828.78	0.00	9,298.00	4,380.69	4,428.62
72210	REGULAR INSTRUCTION PROGRAM						
142 E 72210 355 131 0---- ---	REGULAR INSTRUCTION PROGRAM	TRAVEL	233.11	0.00	250.00	168.68	223.00
142 E 72210 499 131 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	89.39	0.00	250.00	200.00	247.00
142 E 72210 524 131 0---- ---	REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	1,722.69	0.00	500.00	450.00	1,500.00
142 E 72210 599 131 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CHARGES	385.10	0.00	239.00	229.50	250.00
142 E 72210 --- 131 ----- ---	REGULAR INSTRUCTION PROGRAM		2,430.29	0.00	1,239.00	1,048.18	2,220.00

Fnd T Acct Obj Pri Loc Prg Acct		Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
131	TITLE I-C						
72710	TRANSPORTATION						
142 E 72710 146 131 0---- ---	TRANSPORTATION	BUS DRIVERS	0.00	0.00	150.00	0.00	150.00
142 E 72710 201 131 0---- ---	TRANSPORTATION	SOCIAL SECURITY	0.00	0.00	10.00	0.00	10.00
142 E 72710 204 131 0---- ---	TRANSPORTATION	STATE RETIREMENT	0.00	0.00	15.00	0.00	15.00
142 E 72710 212 131 0---- ---	TRANSPORTATION	EMPLOYER MEDICARE LIABILITY	0.00	0.00	3.00	0.00	3.00
142 E 72710 --- 131 ----- ---	TRANSPORTATION		0.00	0.00	178.00	0.00	178.00
99100	TRANSFERS OUT						
142 E 99100 504 131 0---- ---	TRANSFERS OUT	INDIRECT COST	139.23	0.00	200.06	0.00	43.06
142 E 99100 590 131 0---- ---	TRANSFERS OUT	TRANSFERS TO OTHER FUNDS	2,128.66	0.00	2,300.00	1,395.21	1,650.00
142 E 99100 --- 131 ----- ---	TRANSFERS OUT		2,267.89	0.00	2,500.06	1,395.21	1,693.06
142 E ----- --- 131 ----- ---	Expense		14,526.96	0.00	13,215.06	6,824.08	8,519.68
142 - ----- --- 131 ----- ---	TITLE I-C		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budgt	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budgt
161 TITLE I-D LEA						
47141 ESEA TITLE I						
142 R 47141 000 161 0---- --- ESEA TITLE I		22,709.44	16,886.84	32,354.81	27,833.72	28,107.83
142 R 47141 --- 161 ----- --- ESEA TITLE I		22,709.44	16,886.84	32,354.81	27,833.72	28,107.83
49800 TRANSFERS IN						
142 R 49800 000 161 0---- --- TRANSFERS IN		4,109.92	4,200.00	4,200.00	3,293.53	6,100.00
142 R 49800 --- 161 ----- --- TRANSFERS IN		4,109.92	4,200.00	4,200.00	3,293.53	6,100.00
142 R ----- --- 161 ----- --- Revenue		26,819.36	21,086.84	36,554.81	31,127.25	34,207.83
71100 REGULAR INSTRUCTION PROGRAM						
142 E 71100 169 161 0---- --- REGULAR INSTRUCTION PROGRAM	PART TIME PERSONNEL	14,610.78	11,000.00	21,275.00	18,993.00	0.00
142 E 71100 189 161 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00	17,912.00
142 E 71100 201 161 0---- --- REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	825.16	685.00	1,450.00	1,082.80	1,450.00
142 E 71100 204 161 0---- --- REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	1,044.64	850.00	1,915.00	1,473.86	1,915.00
142 E 71100 206 161 0---- --- REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	6.00	5.00	10.00	6.50	10.00
142 E 71100 207 161 0---- --- REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	4,251.60	4,086.00	5,746.00	5,233.60	5,746.00
142 E 71100 208 161 0---- --- REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	43.44	45.00	65.00	55.08	64.00
142 E 71100 212 161 0---- --- REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	192.88	200.00	310.00	253.26	310.00
142 E 71100 429 161 0---- --- REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	1,716.49	0.00	123.00	113.98	0.00
142 E 71100 --- 161 ----- --- REGULAR INSTRUCTION PROGRAM		22,690.99	16,871.00	30,894.00	27,212.08	27,407.00
72210 REGULAR INSTRUCTION PROGRAM						
142 E 72210 524 161 0---- --- REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	0.00	0.00	580.00	0.00	0.00
142 E 72210 --- 161 ----- --- REGULAR INSTRUCTION PROGRAM		0.00	0.00	580.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
161	TITLE I-D LEA						
99100	TRANSFERS OUT						
142 E 99100 504 161 0---- ---	TRANSFERS OUT	INDIRECT COST	18.45	15.84	880.81	621.64	700.83
142 E 99100 590 161 0---- ---	TRANSFERS OUT	TRANSFERS TO OTHER FUNDS	4,109.92	4,200.00	4,200.00	3,293.53	6,100.00
142 E 99100 --- 161 ----- ---	TRANSFERS OUT		4,128.37	4,215.84	5,080.81	3,915.17	6,800.83
142 E ----- --- 161 ----- ---	Expense		26,819.36	21,086.84	36,554.81	31,127.25	34,207.83
142 - ----- --- 161 ----- ---	TITLE I-D LEA		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
201	TITLE II						
47189	TITLE II						
142 R 47189 000 201 0---- ---	TITLE II		412,191.41	438,318.25	578,446.69	407,947.00	449,689.90
142 R 47189 --- 201 ----- ---	TITLE II		412,191.41	438,318.25	578,446.69	407,947.00	449,689.90
49800	TRANSFERS IN						
142 R 49800 000 201 0---- ---	TRANSFERS IN		98,203.90	101,000.00	101,000.00	79,198.44	101,000.00
142 R 49800 --- 201 ----- ---	TRANSFERS IN		98,203.90	101,000.00	101,000.00	79,198.44	101,000.00
142 R ----- --- 201 ----- ---	Revenue		510,395.31	539,318.25	679,446.69	487,145.44	550,689.90
71100	REGULAR INSTRUCTION PROGRAM						
142 E 71100 195 201 0---- ---	REGULAR INSTRUCTION PROGRAM	CERTIFIED SUBSTITUTE TEACHERS	1,090.00	10,000.00	20,000.00	0.00	0.00
142 E 71100 198 201 0---- ---	REGULAR INSTRUCTION PROGRAM	NON-CERTIFIED SUBSTITUTE TEACH	12,247.50	10,000.00	20,000.00	0.00	0.00
142 E 71100 201 201 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	788.69	1,240.00	2,500.00	0.00	0.00
142 E 71100 212 201 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	193.35	290.00	600.00	0.00	0.00
142 E 71100 --- 201 ----- ---	REGULAR INSTRUCTION PROGRAM		14,319.54	21,530.00	43,100.00	0.00	0.00
72210	REGULAR INSTRUCTION PROGRAM						
142 E 72210 172 201 0---- ---	REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL COACHES	257,993.20	283,695.00	306,100.00	278,562.82	319,060.00
142 E 72210 201 201 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	14,987.44	17,605.00	19,185.00	15,919.55	19,782.00
142 E 72210 204 201 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	16,408.45	20,705.00	22,245.00	16,073.09	26,311.00
142 E 72210 206 201 0---- ---	REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	97.66	95.00	100.00	93.50	100.00
142 E 72210 207 201 0---- ---	REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	45,808.00	53,848.00	59,035.00	53,120.60	62,191.00
142 E 72210 208 201 0---- ---	REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	418.96	675.00	720.00	482.93	540.00
142 E 72210 212 201 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	3,505.13	4,130.00	4,500.00	3,723.07	4,959.00
142 E 72210 355 201 0---- ---	REGULAR INSTRUCTION PROGRAM	TRAVEL	1,795.18	3,750.00	4,000.00	2,181.44	4,000.00
142 E 72210 399 201 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	13,000.00	13,000.00	26,213.00	13,000.00	4,746.00
142 E 72210 499 201 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	1,020.02	1,875.00	4,000.00	1,524.14	2,000.00

Fnd T Acct Obj Fri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
201	TITLE II						
72210	REGULAR INSTRUCTION PROGRAM						
142 E 72210 524 201 0---- ---	REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	35,924.88	8,000.00	75,100.00	14,582.28	4,000.00
142 E 72210 599 201 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CHARGES	0.00	2,520.00	5,000.00	150.00	1,000.00
142 E 72210 --- 201 ----- ---	REGULAR INSTRUCTION PROGRAM		390,958.92	409,898.00	526,198.00	399,413.42	448,689.00
99100	TRANSFERS OUT						
142 E 99100 504 201 0---- ---	TRANSFERS OUT	INDIRECT COST	6,912.95	6,890.25	9,148.69	8,533.58	1,000.90
142 E 99100 590 201 0---- ---	TRANSFERS OUT	TRANSFERS TO OTHER FUNDS	98,203.90	101,000.00	101,000.00	79,198.44	101,000.00
142 E 99100 --- 201 ----- ---	TRANSFERS OUT		105,116.85	107,890.25	110,148.69	87,732.02	102,000.90
142 E ----- --- 201 ----- ---	Expense		510,395.31	539,318.25	679,446.69	487,145.44	550,689.90
142 - ----- --- 201 ----- ---	TITLE II		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
301	TITLE III						
47146	ENGLISH LANGUAGE ACQUISITION G						
142 R 47146 000 301 0---- ---	ENGLISH LANGUAGE ACQUISITION G		94,058.49	117,580.25	196,219.61	144,251.14	133,918.79
142 R 47146 --- 301 ----- ---	ENGLISH LANGUAGE ACQUISITION G		94,058.49	117,580.25	196,219.61	144,251.14	133,918.79
49800	TRANSFERS IN						
142 R 49800 000 301 0---- ---	TRANSFERS IN		2,119.20	2,300.00	2,300.00	1,803.66	2,500.00
142 R 49800 --- 301 ----- ---	TRANSFERS IN		2,119.20	2,300.00	2,300.00	1,803.66	2,500.00
142 R ----- --- 301 ----- ---	Revenue		96,177.69	119,880.25	198,519.61	146,054.80	136,418.79
71100	REGULAR INSTRUCTION PROGRAM						
142 E 71100 163 301 0---- ---	REGULAR INSTRUCTION PROGRAM	AIDES	27,711.60	29,450.00	29,450.00	24,205.60	30,400.00
142 E 71100 195 301 0---- ---	REGULAR INSTRUCTION PROGRAM	CERTIFIED SUBSTITUTE TEACHERS	925.00	1,000.00	4,000.00	1,520.00	4,000.00
142 E 71100 198 301 0---- ---	REGULAR INSTRUCTION PROGRAM	NON-CERTIFIED SUBSTITUTE TEACH	3,450.00	4,000.00	4,000.00	3,540.00	4,000.00
142 E 71100 201 301 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	1,892.37	2,160.00	2,360.00	1,730.78	1,825.00
142 E 71100 204 301 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	1,981.44	2,125.00	2,200.00	1,892.48	2,665.00
142 E 71100 206 301 0---- ---	REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	24.00	25.00	25.00	19.00	25.00
142 E 71100 207 301 0---- ---	REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	2,523.20	0.00	0.00	0.00	0.00
142 E 71100 208 301 0---- ---	REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	173.40	180.00	180.00	161.70	180.00
142 E 71100 212 301 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	448.48	525.00	600.00	419.41	450.00
142 E 71100 399 301 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	0.00	0.00	2,000.00	1,483.00	0.00
142 E 71100 429 301 0---- ---	REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	24,419.83	27,015.25	34,095.75	22,338.25	15,000.00
142 E 71100 499 301 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	0.00	0.00	650.00	631.16	0.00
142 E 71100 722 301 0---- ---	REGULAR INSTRUCTION PROGRAM	REGULAR INSTRUCTION EQUIPMENT	231.00	6,000.00	21,000.00	20,950.28	0.00
142 E 71100 --- 301 ----- ---	REGULAR INSTRUCTION PROGRAM		63,780.32	72,480.25	100,560.75	78,891.66	58,545.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budgg	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budgg
301	TITLE III						
72130	OTHER STUDENT SUPPORT						
142 E 72130 524 301 0---- ---	OTHER STUDENT SUPPORT	INSERVICE/STAFF DEVELOPMENT	240.00	0.00	200.00	150.00	0.00
142 E 72130 599 301 0---- ---	OTHER STUDENT SUPPORT	OTHER CHARGES	0.00	0.00	4,000.00	405.26	5,000.00
142 E 72130 --- 301 ----- ---	OTHER STUDENT SUPPORT		240.00	0.00	4,200.00	555.26	5,000.00
72210	REGULAR INSTRUCTION PROGRAM						
142 E 72210 189 301 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	0.00	0.00	17,000.00	0.00	8,750.00
142 E 72210 201 301 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	0.00	0.00	1,055.00	0.00	545.00
142 E 72210 204 301 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	0.00	0.00	1,530.00	0.00	800.00
142 E 72210 212 301 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	0.00	0.00	275.00	0.00	150.00
142 E 72210 399 301 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	0.00	20,000.00	27,200.00	27,168.75	21,477.00
142 E 72210 499 301 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	4,831.04	6,000.00	16,362.95	12,886.09	13,451.00
142 E 72210 524 301 0---- ---	REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	11,909.07	19,000.00	25,640.00	22,942.47	25,000.00
142 E 72210 599 301 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CHARGES	8,695.00	0.00	0.00	0.00	0.00
142 E 72210 790 301 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER EQUIPMENT	4,510.00	0.00	1,393.35	1,393.35	0.00
142 E 72210 --- 301 ----- ---	REGULAR INSTRUCTION PROGRAM		29,945.11	45,000.00	90,456.30	64,390.66	70,173.00
72710	TRANSPORTATION						
142 E 72710 146 301 0---- ---	TRANSPORTATION	BUS DRIVERS	0.00	0.00	500.00	0.00	0.00
142 E 72710 201 301 0---- ---	TRANSPORTATION	SOCIAL SECURITY	0.00	0.00	31.00	0.00	0.00
142 E 72710 204 301 0---- ---	TRANSPORTATION	STATE RETIREMENT	0.00	0.00	50.00	0.00	0.00
142 E 72710 212 301 0---- ---	TRANSPORTATION	EMPLOYER MEDICARE LIABILITY	0.00	0.00	8.00	0.00	0.00
142 E 72710 --- 301 ----- ---	TRANSPORTATION		0.00	0.00	589.00	0.00	0.00
99100	TRANSFERS OUT						
142 E 99100 504 301 0---- ---	TRANSFERS OUT	INDIRECT COST	93.06	100.00	413.56	413.56	200.79
142 E 99100 590 301 0---- ---	TRANSFERS OUT	TRANSFERS TO OTHER FUNDS	2,119.20	2,300.00	2,300.00	1,803.66	2,500.00
142 E 99100 --- 301 ----- ---	TRANSFERS OUT		2,212.26	2,400.00	2,713.56	2,217.22	2,700.79

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
301 TITLE III							
00000 OFFSET							
142 E ----- --- 301 ----- ---	Expense		96,177.69	119,680.25	198,519.61	146,054.80	136,418.79
142 - ----- --- 301 ----- ---	TITLE III		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
311	TITLE III IMIGRANT DISC GRANT						
47146	ENGLISH LANGUAGE ACQUISITION G						
142 R 47146 000 311 0---- ---	ENGLISH LANGUAGE ACQUISITION G		7,977.08	0.00	0.00	0.00	0.00
142 R 47146 --- 311 ----- ---	ENGLISH LANGUAGE ACQUISITION G		7,977.08	0.00	0.00	0.00	0.00
142 R ----- --- 311 ----- ---	Revenue		7,977.08	0.00	0.00	0.00	0.00
71100	REGULAR INSTRUCTION PROGRAM						
142 E 71100 429 311 0---- ---	REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	2,737.50	0.00	0.00	0.00	0.00
142 E 71100 499 311 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	415.54	0.00	0.00	0.00	0.00
142 E 71100 --- 311 ----- ---	REGULAR INSTRUCTION PROGRAM		3,153.04	0.00	0.00	0.00	0.00
72210	REGULAR INSTRUCTION PROGRAM						
142 E 72210 599 311 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CHARGES	306.02	0.00	0.00	0.00	0.00
142 E 72210 790 311 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER EQUIPMENT	4,518.02	0.00	0.00	0.00	0.00
142 E 72210 --- 311 ----- ---	REGULAR INSTRUCTION PROGRAM		4,824.04	0.00	0.00	0.00	0.00
142 E ----- --- 311 ----- ---	Expense		7,977.08	0.00	0.00	0.00	0.00
142 - ----- --- 311 ----- ---	TITLE III IMIGRANT DISC GRANT		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
401 TITLE IV						
47590 OTHER FEDERAL THROUGH STATE						
142 R 47590 000 401 0---- --- OTHER FEDERAL THROUGH STATE		250,491.61	277,927.01	324,320.50	264,667.69	275,638.53
142 R 47590 --- 401 ----- --- OTHER FEDERAL THROUGH STATE		250,491.61	277,927.01	324,320.50	264,667.69	275,638.53
49800 TRANSFERS IN						
142 R 49800 000 401 0---- --- TRANSFERS IN		5,100.00	5,100.00	5,100.00	3,999.26	5,300.00
142 R 49800 --- 401 ----- --- TRANSFERS IN		5,100.00	5,100.00	5,100.00	3,999.26	5,300.00
142 R ----- --- 401 ----- --- Revenue		255,591.61	283,027.01	329,420.50	268,666.95	280,938.53
71100 REGULAR INSTRUCTION PROGRAM						
142 E 71100 116 401 0---- --- REGULAR INSTRUCTION PROGRAM	TEACHERS	73,700.04	75,850.00	75,850.00	69,529.13	79,450.00
142 E 71100 201 401 0---- --- REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	4,223.29	4,705.00	4,705.00	3,980.63	4,926.00
142 E 71100 204 401 0---- --- REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	5,895.96	5,580.00	5,580.00	5,555.33	7,183.00
142 E 71100 206 401 0---- --- REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	24.00	25.00	25.00	19.00	25.00
142 E 71100 207 401 0---- --- REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	14,721.60	15,520.00	18,000.00	14,193.60	16,000.00
142 E 71100 208 401 0---- --- REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	173.28	180.00	180.00	161.59	180.00
142 E 71100 212 401 0---- --- REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	987.70	1,105.00	1,105.00	930.99	1,105.00
142 E 71100 429 401 0---- --- REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	4,512.60	6,392.00	35,745.00	19,710.75	0.00
142 E 71100 471 401 0---- --- REGULAR INSTRUCTION PROGRAM	SOFTWARE	0.00	18,000.00	8,400.00	0.00	0.00
142 E 71100 --- 401 ----- --- REGULAR INSTRUCTION PROGRAM		104,238.47	127,357.00	149,590.00	114,081.02	108,869.00
72130 OTHER STUDENT SUPPORT						
142 E 72130 399 401 0---- --- OTHER STUDENT SUPPORT	OTHER CONTRACTED SERVICES	0.00	0.00	25,000.00	24,950.00	30,000.00
142 E 72130 --- 401 ----- --- OTHER STUDENT SUPPORT		0.00	0.00	25,000.00	24,950.00	30,000.00

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
401	TITLE IV						
72210	REGULAR INSTRUCTION PROGRAM						
142 E 72210 189 401 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	87,851.04	88,275.00	92,020.00	83,894.36	94,920.00
142 E 72210 201 401 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	4,760.53	5,478.00	5,728.00	4,531.10	5,886.00
142 E 72210 204 401 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	6,281.28	6,330.00	7,620.00	6,510.24	8,325.00
142 E 72210 206 401 0---- ---	REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	24.00	25.00	25.00	19.00	25.00
142 E 72210 207 401 0---- ---	REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	17,006.40	17,950.00	18,000.00	16,401.60	18,375.00
142 E 72210 208 401 0---- ---	REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	173.40	180.00	180.00	161.70	180.00
142 E 72210 212 401 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	1,113.45	1,282.00	1,357.00	1,059.70	1,377.00
142 E 72210 355 401 0---- ---	REGULAR INSTRUCTION PROGRAM	TRAVEL	0.00	2,000.00	2,000.00	0.00	2,000.00
142 E 72210 399 401 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	20,450.00	20,000.00	9,600.00	9,600.00	0.00
142 E 72210 499 401 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	760.53	1,000.00	1,000.00	0.00	500.00
142 E 72210 524 401 0---- ---	REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	7,782.51	8,000.00	12,000.00	3,258.47	4,980.00
142 E 72210 --- 401 ----- ---	REGULAR INSTRUCTION PROGRAM		146,203.14	150,520.00	149,530.00	125,436.17	136,568.00
99100	TRANSFERS OUT						
142 E 99100 504 401 0---- ---	TRANSFERS OUT	INDIRECT COST	50.00	50.01	200.50	200.50	201.53
142 E 99100 590 401 0---- ---	TRANSFERS OUT	TRANSFERS TO OTHER FUNDS	5,100.00	5,100.00	5,100.00	3,999.26	5,300.00
142 E 99100 --- 401 ----- ---	TRANSFERS OUT		5,150.00	5,150.01	5,300.50	4,199.76	5,501.53
142 E ----- --- 401 ----- ---	Expense		255,591.61	283,027.01	329,420.50	268,666.95	280,938.53
142 - ----- --- 401 ----- ---	TITLE IV		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
431 21ST CENTURY						
47150 21ST CENTERY COMMUNITY LEARNIN						
142 R 47150 000 431 0---- --- 21ST CENTERY COMMUNITY LEARNIN		252,286.68	0.00	280,000.00	0.00	0.00
142 R 47150 --- 431 ----- --- 21ST CENTERY COMMUNITY LEARNIN		252,286.68	0.00	280,000.00	0.00	0.00
47590 OTHER FEDERAL THROUGH STATE						
142 R 47590 000 431 0---- --- OTHER FEDERAL THROUGH STATE		0.00	0.00	0.00	223,524.04	0.00
142 R 47590 --- 431 ----- --- OTHER FEDERAL THROUGH STATE		0.00	0.00	0.00	223,524.04	0.00
142 R ----- --- 431 ----- --- Revenue		252,286.68	0.00	280,000.00	223,524.04	0.00
73300 COMMUNITY SERVICES						
142 E 73300 105 431 0---- --- COMMUNITY SERVICES	SUPERVISOR/DIRECTOR	17,471.04	0.00	18,442.12	16,721.98	0.00
142 E 73300 116 431 0---- --- COMMUNITY SERVICES	TEACHERS	125,157.00	0.00	136,800.00	112,687.75	0.00
142 E 73300 162 431 0---- --- COMMUNITY SERVICES	CLERICAL PERSONNEL	9,517.18	0.00	9,951.41	9,102.50	0.00
142 E 73300 163 431 0---- --- COMMUNITY SERVICES	AIDES	20,259.28	0.00	24,480.00	15,906.35	0.00
142 E 73300 189 431 0---- --- COMMUNITY SERVICES	OTHER SALARIES & WAGES	8,778.00	0.00	16,440.00	14,741.25	0.00
142 E 73300 199 431 0---- --- COMMUNITY SERVICES	OTHER PER DIEM & FEES	0.00	0.00	0.00	44.00	0.00
142 E 73300 201 431 0---- --- COMMUNITY SERVICES	SOCIAL SECURITY	10,549.41	0.00	13,395.15	9,773.63	0.00
142 E 73300 204 431 0---- --- COMMUNITY SERVICES	STATE RETIREMENT	11,647.59	0.00	12,503.55	10,345.71	0.00
142 E 73300 206 431 0---- --- COMMUNITY SERVICES	LIFE INSURANCE	10.92	0.00	24.00	8.81	0.00
142 E 73300 207 431 0---- --- COMMUNITY SERVICES	MEDICAL INSURANCE	5,559.36	0.00	6,996.48	5,284.80	0.00
142 E 73300 208 431 0---- --- COMMUNITY SERVICES	DENTAL INSURANCE	69.36	0.00	72.56	64.68	0.00
142 E 73300 212 431 0---- --- COMMUNITY SERVICES	EMPLOYER MEDICARE LIABILITY	2,467.29	0.00	3,134.73	2,285.70	0.00
142 E 73300 355 431 0---- --- COMMUNITY SERVICES	TRAVEL	1,498.94	0.00	2,500.00	1,212.30	0.00
142 E 73300 422 431 0---- --- COMMUNITY SERVICES	FOOD SUPPLIES	2,000.53	0.00	2,000.00	1,263.37	0.00
142 E 73300 429 431 0---- --- COMMUNITY SERVICES	INSTRUCTIONAL SUPPLIES	18,916.11	0.00	26,697.72	18,744.07	0.00
142 E 73300 499 431 0---- --- COMMUNITY SERVICES	OTHER SUPPLIES AND MATERIALS	4,087.45	0.00	2,500.00	1,274.86	0.00
142 E 73300 524 431 0---- --- COMMUNITY SERVICES	INSERVICE/STAFF DEVELOPMENT	5,337.94	0.00	4,044.28	4,044.28	0.00
142 E 73300 599 431 0---- --- COMMUNITY SERVICES	OTHER CHARGES	8,417.80	0.00	18.00	18.00	0.00
142 E 73300 790 431 0---- --- COMMUNITY SERVICES	OTHER EQUIPMENT	541.48	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
431 21ST CENTURY						
73300 COMMUNITY SERVICES						
142 E 73300 --- 431 ----- --- COMMUNITY SERVICES		252,286.68	0.00	280,000.00	223,524.04	0.00
142 E ----- --- 431 ----- --- Expense		252,286.68	0.00	280,000.00	223,524.04	0.00
142 - ----- --- 431 ----- --- 21ST CENTURY		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
432 21ST SUPPLEMENTAL						
47150 21ST CENTERY COMMUNITY LEARNIN						
142 R 47150 000 432 0---- --- 21ST CENTERY COMMUNITY LEARNIN		17,722.85	0.00	0.00	0.00	0.00
142 R 47150 --- 432 ----- --- 21ST CENTERY COMMUNITY LEARNIN		17,722.85	0.00	0.00	0.00	0.00
142 R ----- --- 432 ----- --- Revenue		17,722.85	0.00	0.00	0.00	0.00
73300 COMMUNITY SERVICES						
142 E 73300 429 432 0---- --- COMMUNITY SERVICES	INSTRUCTIONAL SUPPLIES	17,722.85	0.00	0.00	0.00	0.00
142 E 73300 --- 432 ----- --- COMMUNITY SERVICES		17,722.85	0.00	0.00	0.00	0.00
142 E ----- --- 432 ----- --- Expense		17,722.85	0.00	0.00	0.00	0.00
142 - ----- --- 432 ----- --- 21ST SUPPLEMENTAL		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
701	TITLE IX MCKINNEY - VENTO						
47149	EDUCATION OF HOMELESS CHILDREN						
142 R 47149 000 701 0---- ---	EDUCATION OF HOMELESS CHILDREN		92,028.71	0.00	164,888.44	99,584.49	0.00
142 R 47149 --- 701 ----- ---	EDUCATION OF HOMELESS CHILDREN		92,028.71	0.00	164,888.44	99,584.49	0.00
142 R ----- --- 701 ----- ---	Revenue		92,028.71	0.00	164,888.44	99,584.49	0.00
71100	REGULAR INSTRUCTION PROGRAM						
142 E 71100 429 701 0---- ---	REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	0.00	0.00	1,000.00	0.00	0.00
142 E 71100 722 701 0---- ---	REGULAR INSTRUCTION PROGRAM	REGULAR INSTRUCTION EQUIPMENT	0.00	0.00	500.00	0.00	0.00
142 E 71100 --- 701 ----- ---	REGULAR INSTRUCTION PROGRAM		0.00	0.00	1,500.00	0.00	0.00
72130	OTHER STUDENT SUPPORT						
142 E 72130 499 701 0---- ---	OTHER STUDENT SUPPORT	OTHER SUPPLIES AND MATERIALS	4,296.57	0.00	1,500.00	600.44	0.00
142 E 72130 599 701 0---- ---	OTHER STUDENT SUPPORT	OTHER CHARGES	0.00	0.00	50,503.44	5,634.86	0.00
142 E 72130 --- 701 ----- ---	OTHER STUDENT SUPPORT		4,296.57	0.00	52,003.44	6,235.30	0.00
72210	REGULAR INSTRUCTION PROGRAM						
142 E 72210 189 701 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	60,005.00	0.00	75,000.00	68,201.00	0.00
142 E 72210 201 701 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	5,760.00	0.00	4,675.00	4,043.42	0.00
142 E 72210 204 701 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	4,295.00	0.00	5,400.00	5,292.38	0.00
142 E 72210 206 701 0---- ---	REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	27.00	0.00	35.00	23.02	0.00
142 E 72210 207 701 0---- ---	REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	11,475.00	0.00	10,675.00	9,540.98	0.00
142 E 72210 208 701 0---- ---	REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	170.00	0.00	250.00	150.12	0.00
142 E 72210 212 701 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	870.00	0.00	1,150.00	945.66	0.00
142 E 72210 355 701 0---- ---	REGULAR INSTRUCTION PROGRAM	TRAVEL	335.00	0.00	1,500.00	0.00	0.00
142 E 72210 499 701 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	0.00	0.00	1,500.00	392.60	0.00
142 E 72210 524 701 0---- ---	REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	3,785.00	0.00	6,000.00	4,310.01	0.00
142 E 72210 599 701 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER CHARGES	0.00	0.00	4,800.00	450.00	0.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
701 TITLE IX MCKINNEY - VENTO						
72210 REGULAR INSTRUCTION PROGRAM						
142 E 72210 --- 701 ----- --- REGULAR INSTRUCTION PROGRAM		86,722.00	0.00	110,985.00	93,349.19	0.00
72710 TRANSPORTATION						
142 E 72710 599 701 0---- --- TRANSPORTATION	OTHER CHARGES	0.00	0.00	400.00	0.00	0.00
142 E 72710 --- 701 ----- --- TRANSPORTATION		0.00	0.00	400.00	0.00	0.00
99100 TRANSFERS OUT						
142 E 99100 504 701 0---- --- TRANSFERS OUT	INDIRECT COST	1,010.14	0.00	0.00	0.00	0.00
142 E 99100 --- 701 ----- --- TRANSFERS OUT		1,010.14	0.00	0.00	0.00	0.00
142 E ----- --- 701 ----- --- Expense		92,028.71	0.00	164,888.44	99,584.49	0.00
142 - ----- --- 701 ----- --- TITLE IX MCKINNEY - VENTO		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
702 ARP HOMELESS 1.0						
47404 ARP-FEDERAL THROUGH THE STATE						
142 R 47404 000 702 0---- --- ARP-FEDERAL THROUGH THE STATE		7,443.50	0.00	0.00	0.00	0.00
142 R 47404 --- 702 ----- --- ARP-FEDERAL THROUGH THE STATE		7,443.50	0.00	0.00	0.00	0.00
142 R ----- --- 702 ----- --- Revenue		7,443.50	0.00	0.00	0.00	0.00
72130 OTHER STUDENT SUPPORT						
142 E 72130 599 702 0---- --- OTHER STUDENT SUPPORT	OTHER CHARGES	7,443.50	0.00	0.00	0.00	0.00
142 E 72130 --- 702 ----- --- OTHER STUDENT SUPPORT		7,443.50	0.00	0.00	0.00	0.00
142 E ----- --- 702 ----- --- Expense		7,443.50	0.00	0.00	0.00	0.00
142 - ----- --- 702 ----- --- ARP HOMELESS 1.0		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budg	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budg
703 ARP HOMELESS 2.0						
47404 ARP-FEDERAL THROUGH THE STATE						
142 R 47404 000 703 0---- --- ARP-FEDERAL THROUGH THE STATE		19,932.42	0.00	0.00	0.00	0.00
142 R 47404 --- 703 ----- --- ARP-FEDERAL THROUGH THE STATE		19,932.42	0.00	0.00	0.00	0.00
142 R ----- --- 703 ----- --- Revenue		19,932.42	0.00	0.00	0.00	0.00
71100 REGULAR INSTRUCTION PROGRAM						
142 E 71100 429 703 0---- --- REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	494.27	0.00	0.00	0.00	0.00
142 E 71100 --- 703 ----- --- REGULAR INSTRUCTION PROGRAM		494.27	0.00	0.00	0.00	0.00
72130 OTHER STUDENT SUPPORT						
142 E 72130 499 703 0---- --- OTHER STUDENT SUPPORT	OTHER SUPPLIES AND MATERIALS	3,432.76	0.00	0.00	0.00	0.00
142 E 72130 599 703 0---- --- OTHER STUDENT SUPPORT	OTHER CHARGES	10,596.68	0.00	0.00	20.00	0.00
142 E 72130 --- 703 ----- --- OTHER STUDENT SUPPORT		14,029.44	0.00	0.00	20.00	0.00
72210 REGULAR INSTRUCTION PROGRAM						
142 E 72210 524 703 0---- --- REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	1,489.98	0.00	0.00	0.00	0.00
142 E 72210 599 703 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER CHARGES	3,918.73	0.00	0.00	0.00	0.00
142 E 72210 --- 703 ----- --- REGULAR INSTRUCTION PROGRAM		5,408.71	0.00	0.00	0.00	0.00
142 E ----- --- 703 ----- --- Expense		19,932.42	0.00	0.00	20.00	0.00
142 - ----- --- 703 ----- --- ARP HOMELESS 2.0		0.00	0.00	0.00	-20.00	0.00

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
704	ARP HOMELESS SYSTEM NAVIGATOR						
47404	ARP-FEDERAL THROUGH THE STATE						
142 R 47404 000 704 0---- ---	ARP-FEDERAL THROUGH THE STATE		27,524.36	0.00	0.00	0.00	0.00
142 R 47404 --- 704 ----- ---	ARP-FEDERAL THROUGH THE STATE		27,524.36	0.00	0.00	0.00	0.00
142 R ----- --- 704 ----- ---	Revenue		27,524.36	0.00	0.00	0.00	0.00
72210	REGULAR INSTRUCTION PROGRAM						
142 E 72210 189 704 0---- ---	REGULAR INSTRUCTION PROGRAM	OTHER SALARIES & WAGES	22,867.75	0.00	0.00	0.00	0.00
142 E 72210 201 704 0---- ---	REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	1,398.69	0.00	0.00	0.00	0.00
142 E 72210 204 704 0---- ---	REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	1,635.08	0.00	0.00	0.00	0.00
142 E 72210 206 704 0---- ---	REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	11.00	0.00	0.00	0.00	0.00
142 E 72210 212 704 0---- ---	REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	327.14	0.00	0.00	0.00	0.00
142 E 72210 524 704 0---- ---	REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	1,284.70	0.00	0.00	0.00	0.00
142 E 72210 --- 704 ----- ---	REGULAR INSTRUCTION PROGRAM		27,524.36	0.00	0.00	0.00	0.00
142 E ----- --- 704 ----- ---	Expense		27,524.36	0.00	0.00	0.00	0.00
142 - ----- --- 704 ----- ---	ARP HOMELESS SYSTEM NAVIGATOR		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
804 CTE PERKINS BASIC FY25						
47131 VOCATIONAL PROGRAM IMPROVEMENT						
142 R 47131 000 804 0---- --- VOCATIONAL PROGRAM IMPROVEMENT		249,059.96	0.00	0.00	0.00	0.00
142 R 47131 --- 804 ----- --- VOCATIONAL PROGRAM IMPROVEMENT		249,059.96	0.00	0.00	0.00	0.00
142 R ----- --- 804 ----- --- Revenue		249,059.96	0.00	0.00	0.00	0.00
71300 VOCATIONAL EDUCATION PROGRAM						
142 E 71300 336 804 0---- --- VOCATIONAL EDUCATION PROGRAM	MAINTENANCE AND REPAIR SERVICE	306.00	0.00	0.00	0.00	0.00
142 E 71300 399 804 0---- --- VOCATIONAL EDUCATION PROGRAM	OTHER CONTRACTED SERVICES	1,500.00	0.00	0.00	0.00	0.00
142 E 71300 429 804 0---- --- VOCATIONAL EDUCATION PROGRAM	INSTRUCTIONAL SUPPLIES	61,139.94	0.00	0.00	0.00	0.00
142 E 71300 730 804 0---- --- VOCATIONAL EDUCATION PROGRAM	VOCATIONAL INSTRUCTION EQUIPME	106,558.36	0.00	0.00	0.00	0.00
142 E 71300 --- 804 ----- --- VOCATIONAL EDUCATION PROGRAM		169,504.30	0.00	0.00	0.00	0.00
72130 OTHER STUDENT SUPPORT						
142 E 72130 399 804 0---- --- OTHER STUDENT SUPPORT	OTHER CONTRACTED SERVICES	1,500.00	0.00	0.00	0.00	0.00
142 E 72130 524 804 0---- --- OTHER STUDENT SUPPORT	INSERVICE/STAFF DEVELOPMENT	36,529.86	0.00	0.00	0.00	0.00
142 E 72130 599 804 0---- --- OTHER STUDENT SUPPORT	OTHER CHARGES	38,305.87	0.00	0.00	0.00	0.00
142 E 72130 --- 804 ----- --- OTHER STUDENT SUPPORT		76,335.73	0.00	0.00	0.00	0.00
99100 TRANSFERS OUT						
142 E 99100 504 804 0---- --- TRANSFERS OUT	INDIRECT COST	3,219.93	0.00	0.00	0.00	0.00
142 E 99100 --- 804 ----- --- TRANSFERS OUT		3,219.93	0.00	0.00	0.00	0.00
142 E ----- --- 804 ----- --- Expense		249,059.96	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
804	CTE PERKINS BASIC FY25						
00000	OFFSET						
142 - ----- --- 804 ----- ---	CTE PERKINS BASIC FY25		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
805	CTE PERKINS BASIC FY26						
47131	VOCATIONAL PROGRAM IMPROVEMENT						
142 R 47131 000 805 0---- ---	VOCATIONAL PROGRAM IMPROVEMENT		0.00	237,107.26	230,365.80	224,351.09	0.00
142 R 47131 --- 805 ----- ---	VOCATIONAL PROGRAM IMPROVEMENT		0.00	237,107.26	230,365.80	224,351.09	0.00
142 R ----- --- 805 ----- ---	Revenue		0.00	237,107.26	230,365.80	224,351.09	0.00
71300	VOCATIONAL EDUCATION PROGRAM						
142 E 71300 336 805 0---- ---	VOCATIONAL EDUCATION PROGRAM	MAINTENANCE AND REPAIR SERVICE	0.00	500.00	1,005.98	889.94	0.00
142 E 71300 399 805 0---- ---	VOCATIONAL EDUCATION PROGRAM	OTHER CONTRACTED SERVICES	0.00	1,500.00	1,500.00	1,500.00	0.00
142 E 71300 429 805 0---- ---	VOCATIONAL EDUCATION PROGRAM	INSTRUCTIONAL SUPPLIES	0.00	55,400.00	44,800.81	44,783.89	0.00
142 E 71300 730 805 0---- ---	VOCATIONAL EDUCATION PROGRAM	VOCATIONAL INSTRUCTION EQUIPME	0.00	78,386.26	100,710.38	100,710.38	0.00
142 E 71300 --- 805 ----- ---	VOCATIONAL EDUCATION PROGRAM		0.00	135,786.26	148,017.17	147,884.21	0.00
72130	OTHER STUDENT SUPPORT						
142 E 72130 399 805 0---- ---	OTHER STUDENT SUPPORT	OTHER CONTRACTED SERVICES	0.00	0.00	1,410.00	1,410.00	0.00
142 E 72130 524 805 0---- ---	OTHER STUDENT SUPPORT	INSERVICE/STAFF DEVELOPMENT	0.00	50,300.00	33,653.85	29,046.42	0.00
142 E 72130 599 805 0---- ---	OTHER STUDENT SUPPORT	OTHER CHARGES	0.00	47,521.00	43,884.95	43,363.90	0.00
142 E 72130 --- 805 ----- ---	OTHER STUDENT SUPPORT		0.00	97,821.00	78,948.80	73,820.32	0.00
99100	TRANSFERS OUT						
142 E 99100 504 805 0---- ---	TRANSFERS OUT	INDIRECT COST	0.00	3,500.00	3,399.83	2,646.56	0.00
142 E 99100 --- 805 ----- ---	TRANSFERS OUT		0.00	3,500.00	3,399.83	2,646.56	0.00
142 E ----- --- 805 ----- ---	Expense		0.00	237,107.26	230,365.80	224,351.09	0.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
805	CTE PERKINS BASIC FY26						
00000	OFFSET						
142 - ----- --- 805 ----- ---	CTE PERKINS BASIC FY26		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
806 CTE PERKINS BASIC FY27						
47131 VOCATIONAL PROGRAM IMPROVEMENT						
142 R 47131 000 806 0---- --- VOCATIONAL PROGRAM IMPROVEMENT		0.00	0.00	0.00	0.00	219,950.15
142 R 47131 --- 806 ----- --- VOCATIONAL PROGRAM IMPROVEMENT		0.00	0.00	0.00	0.00	219,950.15
142 R ----- --- 806 ----- --- Revenue		0.00	0.00	0.00	0.00	219,950.15
71300 VOCATIONAL EDUCATION PROGRAM						
142 E 71300 336 806 0---- --- VOCATIONAL EDUCATION PROGRAM	MAINTENANCE AND REPAIR SERVICE	0.00	0.00	0.00	0.00	500.00
142 E 71300 399 806 0---- --- VOCATIONAL EDUCATION PROGRAM	OTHER CONTRACTED SERVICES	0.00	0.00	0.00	0.00	1,500.00
142 E 71300 429 806 0---- --- VOCATIONAL EDUCATION PROGRAM	INSTRUCTIONAL SUPPLIES	0.00	0.00	0.00	0.00	53,122.32
142 E 71300 471 806 0---- --- VOCATIONAL EDUCATION PROGRAM	SOFTWARE	0.00	0.00	0.00	0.00	1,000.00
142 E 71300 599 806 0---- --- VOCATIONAL EDUCATION PROGRAM	OTHER CHARGES	0.00	0.00	0.00	0.00	5,000.00
142 E 71300 730 806 0---- --- VOCATIONAL EDUCATION PROGRAM	VOCATIONAL INSTRUCTION EQUIPME	0.00	0.00	0.00	0.00	62,988.00
142 E 71300 --- 806 ----- --- VOCATIONAL EDUCATION PROGRAM		0.00	0.00	0.00	0.00	124,110.32
72130 OTHER STUDENT SUPPORT						
142 E 72130 524 806 0---- --- OTHER STUDENT SUPPORT	INSERVICE/STAFF DEVELOPMENT	0.00	0.00	0.00	0.00	47,721.69
142 E 72130 599 806 0---- --- OTHER STUDENT SUPPORT	OTHER CHARGES	0.00	0.00	0.00	0.00	44,090.00
142 E 72130 --- 806 ----- --- OTHER STUDENT SUPPORT		0.00	0.00	0.00	0.00	91,811.69
99100 TRANSFERS OUT						
142 E 99100 504 806 0---- --- TRANSFERS OUT	INDIRECT COST	0.00	0.00	0.00	0.00	4,028.14
142 E 99100 --- 806 ----- --- TRANSFERS OUT		0.00	0.00	0.00	0.00	4,028.14
142 E ----- --- 806 ----- --- Expense		0.00	0.00	0.00	0.00	219,950.15

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
806	CTE PERKINS BASIC FY27						
00000	OFFSET						
142 - ----- --- 806 ----- ---	CTE PERKINS BASIC FY27		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budgo	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budgo
851	CP RESERVE SECONDARY APPLICA						
47131	VOCATIONAL PROGRAM IMPROVEMENT						
142 R 47131 000 851 0---- ---	VOCATIONAL PROGRAM IMPROVEMENT		49,989.42	0.00	50,000.00	37,299.33	0.00
142 R 47131 --- 851 ----- ---	VOCATIONAL PROGRAM IMPROVEMENT		49,989.42	0.00	50,000.00	37,299.33	0.00
142 R ----- --- 851 ----- ---	Revenue		49,989.42	0.00	50,000.00	37,299.33	0.00
71300	VOCATIONAL EDUCATION PROGRAM						
142 E 71300 499 851 0---- ---	VOCATIONAL EDUCATION PROGRAM	OTHER SUPPLIES AND MATERIALS	46,124.00	0.00	47,471.37	34,770.70	0.00
142 E 71300 --- 851 ----- ---	VOCATIONAL EDUCATION PROGRAM		46,124.00	0.00	47,471.37	34,770.70	0.00
72130	OTHER STUDENT SUPPORT						
142 E 72130 524 851 0---- ---	OTHER STUDENT SUPPORT	INSERVICE/STAFF DEVELOPMENT	3,865.42	0.00	2,528.63	2,528.63	0.00
142 E 72130 --- 851 ----- ---	OTHER STUDENT SUPPORT		3,865.42	0.00	2,528.63	2,528.63	0.00
142 E ----- --- 851 ----- ---	Expense		49,989.42	0.00	50,000.00	37,299.33	0.00
142 - ----- --- 851 ----- ---	CP RESERVE SECONDARY APPLICA		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
893 IDEA PRE-K SUSTAINABILITY						
47143 EDUCATION OF THE HANDICAPPED A						
142 R 47143 000 893 0---- --- EDUCATION OF THE HANDICAPPED A		22,381.65	0.00	0.00	0.00	0.00
142 R 47143 --- 893 ----- --- EDUCATION OF THE HANDICAPPED A		22,381.65	0.00	0.00	0.00	0.00
142 R ----- --- 893 ----- --- Revenue		22,381.65	0.00	0.00	0.00	0.00
71200 SPECIAL EDUCATION PROGRAM						
142 E 71200 116 893 0---- --- SPECIAL EDUCATION PROGRAM	TEACHERS	17,617.44	0.00	0.00	0.00	0.00
142 E 71200 201 893 0---- --- SPECIAL EDUCATION PROGRAM	SOCIAL SECURITY	1,049.89	0.00	0.00	0.00	0.00
142 E 71200 204 893 0---- --- SPECIAL EDUCATION PROGRAM	STATE RETIREMENT	1,120.44	0.00	0.00	0.00	0.00
142 E 71200 206 893 0---- --- SPECIAL EDUCATION PROGRAM	LIFE INSURANCE	7.80	0.00	0.00	0.00	0.00
142 E 71200 207 893 0---- --- SPECIAL EDUCATION PROGRAM	MEDICAL INSURANCE	2,119.70	0.00	0.00	0.00	0.00
142 E 71200 208 893 0---- --- SPECIAL EDUCATION PROGRAM	DENTAL INSURANCE	56.23	0.00	0.00	0.00	0.00
142 E 71200 212 893 0---- --- SPECIAL EDUCATION PROGRAM	EMPLOYER MEDICARE LIABILITY	245.52	0.00	0.00	0.00	0.00
142 E 71200 429 893 0---- --- SPECIAL EDUCATION PROGRAM	INSTRUCTIONAL SUPPLIES	164.63	0.00	0.00	0.00	0.00
142 E 71200 --- 893 ----- --- SPECIAL EDUCATION PROGRAM		22,381.65	0.00	0.00	0.00	0.00
142 E ----- --- 893 ----- --- Expense		22,381.65	0.00	0.00	0.00	0.00
142 - ----- --- 893 ----- --- IDEA PRE-K SUSTAINABILITY		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
896	IDEA K-12 SUSTAINABILITY						
47143	EDUCATION OF THE HANDICAPPED A						
142 R 47143 000 896 0---- ---	EDUCATION OF THE HANDICAPPED A		3,579.30	0.00	0.00	0.00	0.00
142 R 47143 --- 896 ----- ---	EDUCATION OF THE HANDICAPPED A		3,579.30	0.00	0.00	0.00	0.00
142 R ----- --- 896 ----- ---	Revenue		3,579.30	0.00	0.00	0.00	0.00
72220	SPECIAL EDUCATION PROGRAM						
142 E 72220 189 896 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER SALARIES & WAGES	526.51	0.00	0.00	0.00	0.00
142 E 72220 201 896 0---- ---	SPECIAL EDUCATION PROGRAM	SOCIAL SECURITY	32.65	0.00	0.00	0.00	0.00
142 E 72220 212 896 0---- ---	SPECIAL EDUCATION PROGRAM	EMPLOYER MEDICARE LIABILITY	7.64	0.00	0.00	0.00	0.00
142 E 72220 399 896 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER CONTRACTED SERVICES	3,012.50	0.00	0.00	0.00	0.00
142 E 72220 --- 896 ----- ---	SPECIAL EDUCATION PROGRAM		3,579.30	0.00	0.00	0.00	0.00
142 E ----- --- 896 ----- ---	Expense		3,579.30	0.00	0.00	0.00	0.00
142 - ----- --- 896 ----- ---	IDEA K-12 SUSTAINABILITY		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
906	IDEA PART B						
47143	EDUCATION OF THE HANDICAPPED A						
142 R 47143 000 906 0---- ---	EDUCATION OF THE HANDICAPPED A		3,020,696.25	2,872,926.00	2,867,872.71	2,440,521.44	2,814,534.00
142 R 47143 --- 906 ----- ---	EDUCATION OF THE HANDICAPPED A		3,020,696.25	2,872,926.00	2,867,872.71	2,440,521.44	2,814,534.00
142 R ----- --- 906 ----- ---	Revenue		3,020,696.25	2,872,926.00	2,867,872.71	2,440,521.44	2,814,534.00
71200	SPECIAL EDUCATION PROGRAM						
142 E 71200 163 906 0---- ---	SPECIAL EDUCATION PROGRAM	AIDES	1,937,588.01	1,870,804.00	1,907,995.70	1,597,024.47	1,671,689.77
142 E 71200 201 906 0---- ---	SPECIAL EDUCATION PROGRAM	SOCIAL SECURITY	105,300.58	106,296.00	102,796.00	85,225.70	106,296.00
142 E 71200 204 906 0---- ---	SPECIAL EDUCATION PROGRAM	STATE RETIREMENT	135,268.26	139,026.00	146,226.00	121,420.87	139,026.00
142 E 71200 206 906 0---- ---	SPECIAL EDUCATION PROGRAM	LIFE INSURANCE	1,785.03	2,000.00	1,475.00	1,370.90	2,000.00
142 E 71200 207 906 0---- ---	SPECIAL EDUCATION PROGRAM	MEDICAL INSURANCE	627,145.25	635,800.00	641,256.00	584,969.82	582,461.29
142 E 71200 208 906 0---- ---	SPECIAL EDUCATION PROGRAM	DENTAL INSURANCE	8,629.68	9,000.00	8,541.00	7,820.38	9,000.00
142 E 71200 212 906 0---- ---	SPECIAL EDUCATION PROGRAM	EMPLOYER MEDICARE LIABILITY	24,838.02	25,000.00	24,500.00	20,106.80	25,000.00
142 E 71200 312 906 0---- ---	SPECIAL EDUCATION PROGRAM	CONTRACTS WITH PRIVATE AGENCIE	21,987.00	25,000.00	35,082.01	22,582.50	79,059.94
142 E 71200 --- 906 ----- ---	SPECIAL EDUCATION PROGRAM		2,862,541.83	2,812,926.00	2,867,871.71	2,440,521.44	2,814,533.00
72220	SPECIAL EDUCATION PROGRAM						
142 E 72220 189 906 0---- ---	SPECIAL EDUCATION PROGRAM	OTHER SALARIES & WAGES	118,366.66	0.00	0.00	0.00	0.00
142 E 72220 201 906 0---- ---	SPECIAL EDUCATION PROGRAM	SOCIAL SECURITY	6,837.78	0.00	0.00	0.00	0.00
142 E 72220 204 906 0---- ---	SPECIAL EDUCATION PROGRAM	STATE RETIREMENT	7,828.45	0.00	0.00	0.00	0.00
142 E 72220 206 906 0---- ---	SPECIAL EDUCATION PROGRAM	LIFE INSURANCE	47.68	0.00	0.00	0.00	0.00
142 E 72220 207 906 0---- ---	SPECIAL EDUCATION PROGRAM	MEDICAL INSURANCE	23,175.20	0.00	0.00	0.00	0.00
142 E 72220 208 906 0---- ---	SPECIAL EDUCATION PROGRAM	DENTAL INSURANCE	299.56	0.00	0.00	0.00	0.00
142 E 72220 212 906 0---- ---	SPECIAL EDUCATION PROGRAM	EMPLOYER MEDICARE LIABILITY	1,599.09	0.00	0.00	0.00	0.00
142 E 72220 --- 906 ----- ---	SPECIAL EDUCATION PROGRAM		158,154.42	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
906 IDEA PART B						
99100 TRANSFERS OUT						
142 E 99100 504 906 0---- --- TRANSFERS OUT	INDIRECT COST	0.00	60,000.00	1.00	0.00	1.00
142 E 99100 --- 906 ----- --- TRANSFERS OUT		0.00	60,000.00	1.00	0.00	1.00
142 E ----- --- 906 ----- --- Expense		3,020,696.25	2,872,926.00	2,867,872.71	2,440,521.44	2,814,534.00
142 - ----- --- 906 ----- --- IDEA PART B		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
916 IDEA PRESCHOOL 2013-14						
47145 SPECIAL EDUCATION PRESCHOOL GR						
142 R 47145 000 916 0---- --- SPECIAL EDUCATION PRESCHOOL GR		73,585.31	72,852.00	77,374.29	66,981.91	72,532.00
142 R 47145 --- 916 ----- --- SPECIAL EDUCATION PRESCHOOL GR		73,585.31	72,852.00	77,374.29	66,981.91	72,532.00
142 R ----- --- 916 ----- --- Revenue		73,585.31	72,852.00	77,374.29	66,981.91	72,532.00
71200 SPECIAL EDUCATION PROGRAM						
142 E 71200 163 916 0---- --- SPECIAL EDUCATION PROGRAM	AIDES	54,658.50	51,846.00	56,818.32	48,246.30	51,526.00
142 E 71200 201 916 0---- --- SPECIAL EDUCATION PROGRAM	SOCIAL SECURITY	3,172.84	3,011.00	3,312.00	2,749.41	3,011.00
142 E 71200 204 916 0---- --- SPECIAL EDUCATION PROGRAM	STATE RETIREMENT	3,907.94	3,737.00	4,490.00	3,745.88	3,737.00
142 E 71200 206 916 0---- --- SPECIAL EDUCATION PROGRAM	LIFE INSURANCE	48.00	70.00	40.80	38.00	70.00
142 E 71200 207 916 0---- --- SPECIAL EDUCATION PROGRAM	MEDICAL INSURANCE	10,790.40	11,582.00	11,376.00	10,993.60	11,582.00
142 E 71200 208 916 0---- --- SPECIAL EDUCATION PROGRAM	DENTAL INSURANCE	173.40	203.00	176.40	176.40	203.00
142 E 71200 212 916 0---- --- SPECIAL EDUCATION PROGRAM	EMPLOYER MEDICARE LIABILITY	741.97	703.00	773.00	644.55	703.00
142 E 71200 429 916 0---- --- SPECIAL EDUCATION PROGRAM	INSTRUCTIONAL SUPPLIES	92.26	0.00	0.00	0.00	0.00
142 E 71200 --- 916 ----- --- SPECIAL EDUCATION PROGRAM		73,585.31	71,152.00	76,986.52	66,594.14	70,832.00
99100 TRANSFERS OUT						
142 E 99100 504 916 0---- --- TRANSFERS OUT	INDIRECT COST	0.00	1,700.00	387.77	387.77	1,700.00
142 E 99100 --- 916 ----- --- TRANSFERS OUT		0.00	1,700.00	387.77	387.77	1,700.00
142 E ----- --- 916 ----- --- Expense		73,585.31	72,852.00	77,374.29	66,981.91	72,532.00
142 - ----- --- 916 ----- --- IDEA PRESCHOOL 2013-14		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
933 ESSER 3.0						
47401 ARP-FED THROUGH THE STATE						
142 R 47401 000 933 0---- --- ARP-FED THROUGH THE STATE		1,308,129.45	0.00	0.00	0.00	0.00
142 R 47401 --- 933 ----- --- ARP-FED THROUGH THE STATE		1,308,129.45	0.00	0.00	0.00	0.00
142 R ----- --- 933 ----- --- Revenue		1,308,129.45	0.00	0.00	0.00	0.00
71100 REGULAR INSTRUCTION PROGRAM						
142 E 71100 163 933 0---- --- REGULAR INSTRUCTION PROGRAM	AIDES	0.00	0.00	0.00	0.00	0.00
142 E 71100 201 933 0---- --- REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
142 E 71100 204 933 0---- --- REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	0.00	0.00	0.00	0.00	0.00
142 E 71100 206 933 0---- --- REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
142 E 71100 207 933 0---- --- REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00
142 E 71100 208 933 0---- --- REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00
142 E 71100 212 933 0---- --- REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	0.00	0.00	0.00	0.00	0.00
142 E 71100 429 933 0---- --- REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	41,933.98	0.00	0.00	0.00	0.00
142 E 71100 471 933 0---- --- REGULAR INSTRUCTION PROGRAM	SOFTWARE	534,746.75	0.00	0.00	0.00	0.00
142 E 71100 722 933 0---- --- REGULAR INSTRUCTION PROGRAM	REGULAR INSTRUCTION EQUIPMENT	404,877.99	0.00	0.00	0.00	0.00
142 E 71100 --- 933 ----- --- REGULAR INSTRUCTION PROGRAM		981,558.72	0.00	0.00	0.00	0.00
72210 REGULAR INSTRUCTION PROGRAM						
142 E 72210 399 933 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	33,222.00	0.00	0.00	0.00	0.00
142 E 72210 499 933 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER SUPPLIES AND MATERIALS	1,873.80	0.00	0.00	0.00	0.00
142 E 72210 524 933 0---- --- REGULAR INSTRUCTION PROGRAM	INSERVICE/STAFF DEVELOPMENT	6,191.90	0.00	0.00	0.00	0.00
142 E 72210 790 933 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER EQUIPMENT	52,492.03	0.00	0.00	0.00	0.00
142 E 72210 --- 933 ----- --- REGULAR INSTRUCTION PROGRAM		93,779.73	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
933 ESSER 3.0						
76100 REGULAR CAPITAL OUTLAY						
142 E 76100 707 933 0---- --- REGULAR CAPITAL OUTLAY	BUILDING IMPROVEMENTS	-31,838.31	0.00	0.00	0.00	0.00
142 E 76100 --- 933 ----- --- REGULAR CAPITAL OUTLAY		-31,838.31	0.00	0.00	0.00	0.00
99100 TRANSFERS OUT						
142 E 99100 504 933 0---- --- TRANSFERS OUT	INDIRECT COST	14,350.70	0.00	0.00	0.00	0.00
142 E 99100 --- 933 ----- --- TRANSFERS OUT		14,350.70	0.00	0.00	0.00	0.00
142 E ----- --- 933 ----- --- Expense		1,057,850.84	0.00	0.00	0.00	0.00
142 - ----- --- 933 ----- --- ESSER 3.0		250,278.61	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
941 RESILIENT SCHOOL COMMUNITIES						
47590 OTHER FEDERAL THROUGH STATE						
142 R 47590 000 941 0---- --- OTHER FEDERAL THROUGH STATE		22,151.56	0.00	0.00	0.00	0.00
142 R 47590 --- 941 ----- --- OTHER FEDERAL THROUGH STATE		22,151.56	0.00	0.00	0.00	0.00
142 R ----- --- 941 ----- --- Revenue		22,151.56	0.00	0.00	0.00	0.00
142 - ----- --- 941 ----- --- RESILIENT SCHOOL COMMUNITIES		22,151.56	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
951 HQIM LITERACY IMPLEMENT NETWOR						
47309 COVID-19 GRANT D						
142 R 47309 000 951 0---- --- COVID-19 GRANT D		87,754.74	0.00	74,300.00	74,167.18	0.00
142 R 47309 --- 951 ----- --- COVID-19 GRANT D		87,754.74	0.00	74,300.00	74,167.18	0.00
142 R ----- --- 951 ----- --- Revenue		87,754.74	0.00	74,300.00	74,167.18	0.00
71100 REGULAR INSTRUCTION PROGRAM						
142 E 71100 429 951 0---- --- REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	14,954.74	0.00	1,500.00	1,367.18	0.00
142 E 71100 --- 951 ----- --- REGULAR INSTRUCTION PROGRAM		14,954.74	0.00	1,500.00	1,367.18	0.00
72210 REGULAR INSTRUCTION PROGRAM						
142 E 72210 399 951 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	72,800.00	0.00	72,800.00	72,800.00	0.00
142 E 72210 --- 951 ----- --- REGULAR INSTRUCTION PROGRAM		72,800.00	0.00	72,800.00	72,800.00	0.00
142 E ----- --- 951 ----- --- Expense		87,754.74	0.00	74,300.00	74,167.18	0.00
142 - ----- --- 951 ----- --- HQIM LITERACY IMPLEMENT NETWOR		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
954 EARLY LITERACY PRE-K STIPENDS						
47590 OTHER FEDERAL THROUGH STATE						
142 R 47590 000 954 0---- --- OTHER FEDERAL THROUGH STATE		0.00	0.00	40,000.00	40,000.00	0.00
142 R 47590 --- 954 ----- --- OTHER FEDERAL THROUGH STATE		0.00	0.00	40,000.00	40,000.00	0.00
142 R ----- --- 954 ----- --- Revenue		0.00	0.00	40,000.00	40,000.00	0.00
73400 EARLY CHILDHOOD EDUCATION						
142 E 73400 189 954 0---- --- EARLY CHILDHOOD EDUCATION	OTHER SALARIES & WAGES	0.00	0.00	40,000.00	40,000.00	0.00
142 E 73400 --- 954 ----- --- EARLY CHILDHOOD EDUCATION		0.00	0.00	40,000.00	40,000.00	0.00
142 E ----- --- 954 ----- --- Expense		0.00	0.00	40,000.00	40,000.00	0.00
142 - ----- --- 954 ----- --- EARLY LITERACY PRE-K STIPENDS		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
955 LIT MATERIAL IMPLEMENT SUPPORT						
47590 OTHER FEDERAL THROUGH STATE						
142 R 47590 000 955 0---- --- OTHER FEDERAL THROUGH STATE		0.00	0.00	100,000.00	89,931.97	0.00
142 R 47590 --- 955 ----- --- OTHER FEDERAL THROUGH STATE		0.00	0.00	100,000.00	89,931.97	0.00
142 R ----- --- 955 ----- --- Revenue		0.00	0.00	100,000.00	89,931.97	0.00
71100 REGULAR INSTRUCTION PROGRAM						
142 E 71100 195 955 0---- --- REGULAR INSTRUCTION PROGRAM	CERTIFIED SUBSTITUTE TEACHERS	0.00	0.00	5,000.00	0.00	0.00
142 E 71100 201 955 0---- --- REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	0.00	0.00	310.00	0.00	0.00
142 E 71100 212 955 0---- --- REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	0.00	0.00	72.50	0.00	0.00
142 E 71100 429 955 0---- --- REGULAR INSTRUCTION PROGRAM	INSTRUCTIONAL SUPPLIES	0.00	0.00	14,617.50	9,931.97	0.00
142 E 71100 --- 955 ----- --- REGULAR INSTRUCTION PROGRAM		0.00	0.00	20,000.00	9,931.97	0.00
72210 REGULAR INSTRUCTION PROGRAM						
142 E 72210 399 955 0---- --- REGULAR INSTRUCTION PROGRAM	OTHER CONTRACTED SERVICES	0.00	0.00	80,000.00	80,000.00	0.00
142 E 72210 --- 955 ----- --- REGULAR INSTRUCTION PROGRAM		0.00	0.00	80,000.00	80,000.00	0.00
142 E ----- --- 955 ----- --- Expense		0.00	0.00	100,000.00	89,931.97	0.00
142 - ----- --- 955 ----- --- LIT MATERIAL IMPLEMENT SUPPORT		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
995 PARENTAL LEAVE						
46990 OTHER STATE REVENUES						
142 R 46990 000 995 0---- --- OTHER STATE REVENUES		11,140.81	0.00	0.00	0.00	0.00
142 R 46990 --- 995 ----- --- OTHER STATE REVENUES		11,140.81	0.00	0.00	0.00	0.00
142 R ----- --- 995 ----- --- Revenue		11,140.81	0.00	0.00	0.00	0.00
71100 REGULAR INSTRUCTION PROGRAM						
142 E 71100 116 995 0---- --- REGULAR INSTRUCTION PROGRAM	TEACHERS	8,032.50	0.00	0.00	0.00	0.00
142 E 71100 201 995 0---- --- REGULAR INSTRUCTION PROGRAM	SOCIAL SECURITY	444.35	0.00	0.00	0.00	0.00
142 E 71100 204 995 0---- --- REGULAR INSTRUCTION PROGRAM	STATE RETIREMENT	642.61	0.00	0.00	0.00	0.00
142 E 71100 206 995 0---- --- REGULAR INSTRUCTION PROGRAM	LIFE INSURANCE	3.00	0.00	0.00	0.00	0.00
142 E 71100 207 995 0---- --- REGULAR INSTRUCTION PROGRAM	MEDICAL INSURANCE	1,892.40	0.00	0.00	0.00	0.00
142 E 71100 208 995 0---- --- REGULAR INSTRUCTION PROGRAM	DENTAL INSURANCE	22.03	0.00	0.00	0.00	0.00
142 E 71100 212 995 0---- --- REGULAR INSTRUCTION PROGRAM	EMPLOYER MEDICARE LIABILITY	103.92	0.00	0.00	0.00	0.00
142 E 71100 --- 995 ----- --- REGULAR INSTRUCTION PROGRAM		11,140.81	0.00	0.00	0.00	0.00
142 E ----- --- 995 ----- --- Expense		11,140.81	0.00	0.00	0.00	0.00
142 - ----- --- 995 ----- --- PARENTAL LEAVE		0.00	0.00	0.00	0.00	0.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
999	GENERAL PURPOSE SCHOOL TRANSFE						
99100	TRANSFERS OUT						
142 E 99100 590 999 0---- ---	TRANSFERS OUT	TRANSFERS TO OTHER FUNDS	0.00	0.00	1,500,000.00	1,500,000.00	0.00
142 E 99100 --- 999 ----- ---	TRANSFERS OUT		0.00	0.00	1,500,000.00	1,500,000.00	0.00
142 E ----- --- 999 ----- ---	Expense		0.00	0.00	1,500,000.00	1,500,000.00	0.00
142 - ----- --- 999 ----- ---	GENERAL PURPOSE SCHOOL TRANSFE		0.00	0.00	-1,500,000.00	-1,500,000.00	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
Grand Revenue Totals		10,418,881.13	8,159,286.32	9,453,928.32	7,682,961.94	8,110,129.64
Grand Expense Totals		10,146,450.96	8,159,286.32	10,953,928.32	9,226,397.09	8,110,129.64
Grand Totals		272,430.17	0.00	1,500,000.00	1,543,435.15	0.00
		Profit		Loss	Loss	

Number of Accounts: 704

************************* End of report ************************

Fund Balance Analysis
Putnam County Schools
Fund 142 (School Federal Projects)

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1,003,980	3,056,657	2,672,343	3,060,427	3,000,000	3,000,000	1,500,000
13,598,793	19,242,391	21,297,522	17,317,373	10,055,278	8,581,400 (Estimate)	8,110,130 (Proposed)
11,546,116	19,626,705	20,909,438	17,377,800	10,055,278	10,081,400 (Estimate)	8,110,130 (Proposed)
3,056,657	2,672,343	3,060,427	3,000,000	3,000,000	1,500,000 (Estimate)	1,500,000 (Proposed)

Putnam County, Tennessee

Central Cafeteria Budget

Fund 143

For Fiscal Year

July 1, 2026 to June 30, 2027

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
43521 LUNCH PAYMENTS - CHILDREN						
143 R 43521 000 000 0---- --- LUNCH PAYMENTS - CHILDREN		648,845.61	991,000.00	991,000.00	395,150.25	1,055,697.00
143 R 43521 --- --- ----- --- LUNCH PAYMENTS - CHILDREN		648,845.61	991,000.00	991,000.00	395,150.25	1,055,697.00
43522 LUNCH PAYMENTS - ADULTS						
143 R 43522 000 000 0---- --- LUNCH PAYMENTS - ADULTS		64,355.65	64,500.00	64,500.00	43,747.66	64,500.00
143 R 43522 --- --- ----- --- LUNCH PAYMENTS - ADULTS		64,355.65	64,500.00	64,500.00	43,747.66	64,500.00
43523 INCOME FROM BREAKFAST						
143 R 43523 000 000 0---- --- INCOME FROM BREAKFAST		534.50	2,690.00	2,690.00	401.25	23,690.00
143 R 43523 --- --- ----- --- INCOME FROM BREAKFAST		534.50	2,690.00	2,690.00	401.25	23,690.00
43525 A LA CARTE SALES						
143 R 43525 000 000 0---- --- A LA CARTE SALES		537,245.11	944,579.00	944,579.00	488,253.27	1,274,666.00
143 R 43525 --- --- ----- --- A LA CARTE SALES		537,245.11	944,579.00	944,579.00	488,253.27	1,274,666.00
44110 INTEREST EARNED						
143 R 44110 000 000 0---- --- INTEREST EARNED		123,149.62	100,000.00	100,000.00	76,098.91	100,000.00
143 R 44110 --- --- ----- --- INTEREST EARNED		123,149.62	100,000.00	100,000.00	76,098.91	100,000.00
44170 MISCELLANEOUS REFUNDS						
143 R 44170 000 000 0---- --- MISCELLANEOUS REFUNDS		16,648.69	0.00	0.00	4,200.66	0.00
143 R 44170 --- --- ----- --- MISCELLANEOUS REFUNDS		16,648.69	0.00	0.00	4,200.66	0.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
44180 EXPENDITURE CREDITS						
143 R 44180 000 000 0---- --- EXPENDITURE CREDITS		1,150.62	0.00	0.00	0.00	0.00
143 R 44180 --- --- ----- --- EXPENDITURE CREDITS		1,150.62	0.00	0.00	0.00	0.00
46520 SCHOOL FOOD SERVICE						
143 R 46520 000 000 0---- --- SCHOOL FOOD SERVICE		56,568.60	71,000.00	71,000.00	57,251.57	71,000.00
143 R 46520 --- --- ----- --- SCHOOL FOOD SERVICE		56,568.60	71,000.00	71,000.00	57,251.57	71,000.00
47111 SECTION 4 - LUNCH						
143 R 47111 000 000 0---- --- SECTION 4 - LUNCH		4,246,300.29	4,355,000.00	4,355,000.00	3,672,423.40	4,526,000.00
143 R 47111 --- --- ----- --- SECTION 4 - LUNCH		4,246,300.29	4,355,000.00	4,355,000.00	3,672,423.40	4,526,000.00
47112 SECTION 11 - LUNCH						
143 R 47112 000 000 0---- --- SECTION 11 - LUNCH		535,935.01	571,146.00	571,146.00	0.00	579,357.00
143 R 47112 --- --- ----- --- SECTION 11 - LUNCH		535,935.01	571,146.00	571,146.00	0.00	579,357.00
47113 BREAKFAST						
143 R 47113 000 000 0---- --- BREAKFAST		1,662,800.03	1,600,085.00	1,600,085.00	1,411,148.45	1,713,090.00
143 R 47113 --- --- ----- --- BREAKFAST		1,662,800.03	1,600,085.00	1,600,085.00	1,411,148.45	1,713,090.00
47114 USDA - OTHER						
143 R 47114 000 000 0---- --- USDA - OTHER		39,747.84	200,000.00	200,000.00	52,592.01	240,000.00
143 R 47114 --- --- ----- --- USDA - OTHER		39,747.84	200,000.00	200,000.00	52,592.01	240,000.00

Fnd T Acct Obj Prj Loc Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
47590	OTHER FEDERAL THROUGH STATE						
143 R 47590 000 000 0---- ---	OTHER FEDERAL THROUGH STATE		687,174.21	900,000.00	900,000.00	520,073.38	952,000.00
143 R 47590 --- --- ----- ---	OTHER FEDERAL THROUGH STATE		687,174.21	900,000.00	900,000.00	520,073.38	952,000.00
143 R ----- --- --- ----- ---	Revenue		8,620,455.78	9,800,000.00	9,800,000.00	6,721,340.81	10,600,000.00

Fnd	T	Acct	Obj	Prj	Loc	Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
73100							FOOD SERVICE						
143	E	73100	165	000	0----	---	FOOD SERVICE	CAFETERIA PERSONNEL	2,846,770.98	2,980,000.00	2,980,000.00	2,867,246.32	3,560,000.00
143	E	73100	199	000	0----	---	FOOD SERVICE	OTHER PER DIEM & FEES	3,110.00	0.00	4,000.00	3,400.00	0.00
143	E	73100	201	000	0----	---	FOOD SERVICE	SOCIAL SECURITY	167,213.99	184,760.00	184,760.00	167,676.91	220,720.00
143	E	73100	204	000	0----	---	FOOD SERVICE	STATE RETIREMENT	141,966.74	155,000.00	155,000.00	152,106.65	175,000.00
143	E	73100	206	000	0----	---	FOOD SERVICE	LIFE INSURANCE	1,435.32	2,784.00	2,784.00	1,011.38	2,784.00
143	E	73100	207	000	0----	---	FOOD SERVICE	MEDICAL INSURANCE	381,024.40	385,000.00	385,000.00	409,451.16	415,000.00
143	E	73100	208	000	0----	---	FOOD SERVICE	DENTAL INSURANCE	7,072.52	14,000.00	14,000.00	7,602.21	15,000.00
143	E	73100	210	000	0----	---	FOOD SERVICE	UNEMPLOYMENT COMPENSATION	331.10	4,600.00	4,600.00	69.91	4,600.00
143	E	73100	212	000	0----	---	FOOD SERVICE	EMPLOYER MEDICARE LIABILITY	39,397.58	43,210.00	43,210.00	39,485.53	51,620.00
143	E	73100	307	000	0----	---	FOOD SERVICE	COMMUNICATION	6,955.40	25,000.00	14,000.00	6,219.99	25,000.00
143	E	73100	330	000	0----	---	FOOD SERVICE	LEASE/SBITA PAYMENTS	0.00	0.00	0.00	0.00	50,000.00
143	E	73100	336	000	0----	---	FOOD SERVICE	MAINTENANCE AND REPAIR SERVICE	85,276.93	115,000.00	115,000.00	70,195.95	125,000.00
143	E	73100	355	000	0----	---	FOOD SERVICE	TRAVEL	12,723.23	30,000.00	20,000.00	4,879.64	25,000.00
143	E	73100	399	000	0----	---	FOOD SERVICE	OTHER CONTRACTED SERVICES	61,384.70	80,000.00	80,000.00	70,573.23	85,000.00
143	E	73100	421	000	0----	---	FOOD SERVICE	FOOD PREPARATION SUPPLIES	398,462.94	355,000.00	340,000.00	357,346.45	380,919.00
143	E	73100	422	000	0----	---	FOOD SERVICE	FOOD SUPPLIES	4,140,814.80	3,625,000.00	3,625,000.00	3,848,444.14	3,485,000.00
143	E	73100	435	000	0----	---	FOOD SERVICE	OFFICE SUPPLIES	23,502.03	30,000.00	30,000.00	17,232.93	45,000.00
143	E	73100	469	000	0----	---	FOOD SERVICE	USDA - COMMODITY	535,935.01	571,146.00	571,146.00	0.00	579,357.00
143	E	73100	499	000	0----	---	FOOD SERVICE	OTHER SUPPLIES AND MATERIALS	16,262.05	40,000.00	32,000.00	14,533.46	45,000.00
143	E	73100	524	000	0----	---	FOOD SERVICE	INSERVICE/STAFF DEVELOPMENT	9,402.86	33,000.00	23,000.00	8,516.87	40,000.00
143	E	73100	533	000	0----	---	FOOD SERVICE	CRIMINAL INVESTIGATION OF APPL	74.30	3,500.00	3,500.00	0.00	5,000.00
143	E	73100	599	000	0----	---	FOOD SERVICE	OTHER CHARGES	12,065.17	45,000.00	45,000.00	6,497.07	40,000.00
143	E	73100	710	000	0----	---	FOOD SERVICE	FOOD SERVICE EQUIPMENT	213,681.93	250,000.00	200,000.00	54,507.25	225,000.00
143	E	73100	---	---	-----	---	FOOD SERVICE		9,104,863.98	8,972,000.00	8,872,000.00	8,106,997.05	9,600,000.00
99100							TRANSFERS OUT						
143	E	99100	590	000	0----	---	TRANSFERS OUT	TRANSFERS TO OTHER FUNDS	885,804.66	828,000.00	928,000.00	813,271.79	1,000,000.00
143	E	99100	---	---	-----	---	TRANSFERS OUT		885,804.66	828,000.00	928,000.00	813,271.79	1,000,000.00
143	E	-----	---	---	-----	---	Expense		9,990,668.64	9,800,000.00	9,800,000.00	8,920,268.84	10,600,000.00

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
Grand Revenue Totals		8,620,455.78	9,800,000.00	9,800,000.00	6,721,340.81	10,600,000.00
Grand Expense Totals		9,990,668.64	9,800,000.00	9,800,000.00	8,920,268.84	10,600,000.00
Grand Totals		1,370,212.86 Loss	0.00	0.00	2,198,928.03 Loss	0.00

Number of Accounts: 576

************************* End of report *************************

Fund Balance Analysis
Putnam County Schools
Fund 143 (Central Cafeteria Fund)

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1,528,547	2,184,941	5,178,463	5,411,235	4,676,640	3,912,237	3,130,737
8,017,651	11,423,293	8,817,335	8,762,985	9,290,627	9,383,600 (Estimated)	10,600,000 (Proposed)
7,361,257	8,429,771	8,584,563	9,497,580	10,055,030	10,165,100 (Estimated)	10,600,000 (Proposed)
2,184,941	5,178,463	5,411,235	4,676,640	3,912,237	3,130,737 (Estimated)	3,130,737 (Proposed)

Putnam County, Tennessee

Extended School Program Budget

Fund 146

For Fiscal Year

July 1, 2026 to June 30, 2027

Fnd T Acct Obj Pri Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
43581 COMMUNITY SERVICE FEES - CHILD						
146 R 43581 000 000 0---- --- COMMUNITY SERVICE FEES - CHILD		1,437,249.03	1,663,210.00	1,663,210.00	1,237,408.47	1,927,750.00
146 R 43581 --- --- ----- --- COMMUNITY SERVICE FEES - CHILD		1,437,249.03	1,663,210.00	1,663,210.00	1,237,408.47	1,927,750.00
44990 OTHER LOCAL REVENUES						
146 R 44990 000 000 0---- --- OTHER LOCAL REVENUES		0.00	0.00	0.00	321.51	0.00
146 R 44990 --- --- ----- --- OTHER LOCAL REVENUES		0.00	0.00	0.00	321.51	0.00
47590 OTHER FEDERAL THROUGH STATE						
146 R 47590 000 000 0---- --- OTHER FEDERAL THROUGH STATE		202,416.74	229,540.00	229,540.00	177,230.24	0.00
146 R 47590 --- --- ----- --- OTHER FEDERAL THROUGH STATE		202,416.74	229,540.00	229,540.00	177,230.24	0.00
146 R ----- --- --- ----- --- Revenue		1,639,665.77	1,892,750.00	1,892,750.00	1,414,960.22	1,927,750.00

Fnd	T	Acct	Obj	Prj	Loc	Prg	Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
73300							COMMUNITY SERVICES						
146	E	73300	189	000	0----	---	COMMUNITY SERVICES	OTHER SALARIES & WAGES	1,388,580.24	1,534,260.00	1,534,260.00	1,096,268.82	1,561,260.00
146	E	73300	199	000	0----	---	COMMUNITY SERVICES	OTHER PER DIEM & FEES	240.00	240.00	240.00	220.00	240.00
146	E	73300	201	000	0----	---	COMMUNITY SERVICES	SOCIAL SECURITY	85,242.97	93,800.00	93,800.00	67,173.11	93,800.00
146	E	73300	204	000	0----	---	COMMUNITY SERVICES	STATE RETIREMENT	25,395.14	43,400.00	43,400.00	26,214.47	43,400.00
146	E	73300	206	000	0----	---	COMMUNITY SERVICES	LIFE INSURANCE	169.48	850.00	850.00	137.94	850.00
146	E	73300	207	000	0----	---	COMMUNITY SERVICES	MEDICAL INSURANCE	43,735.20	65,600.00	55,600.00	38,194.40	65,600.00
146	E	73300	208	000	0----	---	COMMUNITY SERVICES	DENTAL INSURANCE	573.27	1,300.00	1,300.00	485.10	1,300.00
146	E	73300	210	000	0----	---	COMMUNITY SERVICES	UNEMPLOYMENT COMPENSATION	0.00	1,900.00	1,900.00	0.00	1,900.00
146	E	73300	212	000	0----	---	COMMUNITY SERVICES	EMPLOYER MEDICARE LIABILITY	19,936.10	20,900.00	20,900.00	15,709.87	20,900.00
146	E	73300	355	000	0----	---	COMMUNITY SERVICES	TRAVEL	1,817.27	2,500.00	2,500.00	1,536.38	2,500.00
146	E	73300	422	000	0----	---	COMMUNITY SERVICES	FOOD SUPPLIES	16,481.81	24,000.00	24,000.00	9,917.70	26,000.00
146	E	73300	509	000	0----	---	COMMUNITY SERVICES	REFUNDS	1,300.91	5,000.00	5,000.00	690.92	5,000.00
146	E	73300	599	000	0----	---	COMMUNITY SERVICES	OTHER CHARGES	69,098.64	84,000.00	94,000.00	51,978.02	94,000.00
146	E	73300	790	000	0----	---	COMMUNITY SERVICES	OTHER EQUIPMENT	4,249.68	15,000.00	24,000.00	10,049.64	11,000.00
146	E	73300	---	---	-----	---	COMMUNITY SERVICES		1,656,820.71	1,892,750.00	1,901,750.00	1,318,576.37	1,927,750.00
146	E	-----	---	---	-----	---	Expense		1,656,820.71	1,892,750.00	1,901,750.00	1,318,576.37	1,927,750.00

Fnd T Acct Obj Prj Loc Prg Acct	Obj	2024-25 Actual	2025-26 Original Budge	2025-26 Revised Budget	2025-26 Actual	2026-2027 Proposed Budge
Grand Revenue Totals		1,639,665.77	1,892,750.00	1,892,750.00	1,414,960.22	1,927,750.00
Grand Expense Totals		1,656,820.71	1,892,750.00	1,901,750.00	1,318,576.37	1,927,750.00
Grand Totals		17,154.94	0.00	9,000.00	96,383.85	0.00
		Loss		Loss	Profit	

Number of Accounts: 31

************************* End of report *************************

Fund Balance Analysis
Putnam County Schools
Fund 146 (Extended School Program)

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
595,794	1,286,969	1,655,878	1,612,599	1,533,059	1,515,905	1,591,205
1,956,824	1,632,366	1,432,876	1,577,857	1,639,666	1,628,000 (Estimated)	1,927,750 (Proposed)
1,265,649	1,263,457	1,476,155	1,657,397	1,656,820	1,552,700 (Estimated)	1,927,750 (Proposed)
1,286,969	1,655,878	1,612,599	1,533,059	1,515,905	1,591,205 (Estimated)	1,591,205 (Proposed)

RESOLUTIONS

The Chairman asked for discussion on the motion.   There was discussion.

The Chairman asked the Commissioners to vote on the motion. The Commissioners voted as follows:

FOR:

Jonathan A.D. Williams
Fred Vondra
Sam Sandlin
Ron Chaffin
David Gentry
Chevin Eldridge
Ken Hall
Vinnie Faccinto
Junior Phipps
Chris Cassetty
Adam Johnson
Nelson Lafever
Grover N Bennett Jr
Danny Holmes
Ben Rodgers
Robert Riddle
Dale Moss
Kim Bradford
Gene Mullins
Darren Wilson
Kathy Dunn
David Andrews

AGAINST:

Theresa Tayes
Cathy Reel

The Clerk announced that twenty-two (22) voted for, two (2) voted against. Therefore, the Clerk declared the same to have passed.

MOTION RE: BUDGET COMMITTEE RECOMMENDS APPROVAL OF THE RESOLUTION PROPOSING THE TAX RATE IN PUTNAM COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AT $1.6392

Commissioner Fred Vondra moved and Commissioner Darren Wilson seconded the motion.

RESOLUTION PROPOSING THE TAX RATE IN PUTNAM COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026

Section 1. BE IT RESOLVED by the Legislative Body of Putnam County, Tennessee assembled in regular session on this the 27th day of July 2026, that the combined property tax rate for Putnam County, Tennessee for the fiscal year beginning July 1, 2026, shall be of the following funds and otherwise conform to the following proposed rates:

FUND	RATE
County General	$.6125
Sports & Recreation	.0228
General Purpose School	.5151
Debt Service	.2958
Industrial/Economic Development	.0099
County Road Fund	.0684
Solid Waste/Sanitation	.1048
General Capital Projects	.0099
TOTAL	**$1.6392**

SECTION 2. WHEREAS, the 87th General Assembly of Tennessee, by Chapter 387 of the Public Acts of 1971 enacted the "Business Tax Act, wherein the privileges are conducted may levy a privilege tax upon such privileges not to exceed the rate fixed and provided in the Act, and

WHEREAS, revenue formerly available to Counties and Municipalities are no longer available because the laws providing for them have been repealed effective June 1, 1971, resulting in the loss of revenues to Counties and Municipalities, and

WHEREAS, it is important that Putnam County have the amount of revenue formerly available by virtue of the laws that have not been repealed, and

WHEREAS, it is necessary that the governing body of Putnam County, Tennessee levy the taxes provided in the "Business Tax Act" for the said taxes to be available to Putnam County.

NOW THEREFORE BE IT RESOLVED by the Legislative Body of Putnam County, Tennessee that the taxes provided in Chapter 387 of the Public Acts of 1971, and any amendments thereto, not to include Chapter 902, House bill 2070 of the Public Acts of 1978, known as the "Business Tax Act" are hereby enacted, ordained and levied on the business, business activities, vocations, or occupations doing business or exercising a taxable privilege as provided by said Act, with the exception of the minimum payment of tax for exterminators and contractors other than public road contractors will be fifteen dollars ($15.00) per annum, in Putnam County, Tennessee at the rates and in the manner prescribed by the said Act. The proceeds of the privilege taxes herein levied shall be apportioned to the County General Fund.

SECTION 3. BE IT FURTHER RESOLVED, that all resolutions of the Legislative Body of Putnam County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Putnam County Legislative Body.

Passed this 27th day of July 2026

Randy Porter, County Mayor

Attest

Wayne Nabors, County Clerk

COUNTY CLERK
XVI
AGRICULTURE
COMMERCE
PUTNAM COUNTY, TN

The Chairman asked for discussion on the motion. There was discussion.

The Chairman asked the Commissioners to vote on the motion. The Commissioners voted as follows:

FOR:

Jonathan A.D. Williams	Nelson Lafever
Fred Vondra	Grover N Bennett Jr.
Sam Sandlin	Danny Holmes
Ron Chaffin	Ben Rodgers
David Gentry	Robert Riddle
Chevin Eldridge	Dale Moss
Theresa Tayes	Kim Bradford
Ken Hall	Gene Mullins
Vinnie Faccinto	Darren Wilson
Junior Phipps	Kathy Dunn
Chris Cassetty	David Andrews
Adam Johnson	

AGAINST:

Cathy Reel

The Clerk announced that twenty-three (23) voted for, one (1) voted against. Therefore, the Clerk declared the same to have passed.

MOTION RE: BUDGET COMMITTEE RECOMMENDS APPROVAL OF A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF PUTNAM COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

Commissioner Vinnie Faccinto and Commissioner Kim Bradford seconded the motion.

(SEE ATTACHED)

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF PUTNAM COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

SECTON 1. BE IT RESOLVED by the Board of County Commissioners of Putnam County, Tennessee assembled in regular session on the 27th day of July 2026, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Putnam County, Tennessee. The amounts hereafter set out are appropriated for the capital outlay, and for meeting the payment of principal and interest on the County debt maturing during the year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

GENERAL FUND

County Commission	204,300
Beer Board	1,940
County Mayor	547,760
County Attorney	167,000
Election Commission	776,274
Register of Deeds	433,829
Codes Compliance	256,900
County Buildings	4,382,926
Other Facilities	675,280
Property Assessor's Office	185,249
County Trustee	642,749
County Clerk	1,246,272
Other Finance	1,095,400
Circuit Court	1,699,783
General Sessions	533,996
Drug Court	266,572
Chancery Court	428,793
Juvenile Court	262,000
Judicial Commissioners	182,060
Probation Services	62,400
Victim Assistance Program	363,400
Sheriff's Dept.	11,345,939
Special Patrols	35,000
Jail	10,034,000
Workhouse	255,152
Juvenile Services	823,100
Commissary	600,000
Fire Prevention	1,609,071
Civil Defense	626,500
Other Emergency Services	172,422
County Coroner	333,750
Other Public Safety	1,468,500
Local Health Center	583,453
Ambulance Service	8,146,900
Other Local Health	79,300
General Welfare Assistance	5,000
Aid to Dependent Children	8,000
Other Public Health	2,113,700
Senior Citizens	177,500
Libraries	1,020,920

Parks & Fairboards 5,354
Other Social & Cultural 25,000
Agriculture Extension Srvs. 364,600
Forest Service 1,500
Soil Conservation 109,200
Airport 70,000
Veterans Services 169,623
Contributions to other Agencies 380,375
Employee Benefits......................13,570,579
Miscellaneous 2,715,390
Transfers Out 0

TOTAL GENERAL FUND 71,264,711

SOLID WASTE/SANITATION FUND

Sanitation Management 6,527,925
Other Waste Collection...............................0
Landfill Operation 145,000
Other Waste Disposal 1,305,000
Postclosure Care Costs 217,600

TOTAL SOLID WASTE 8,195,525

DEBT SERVICE FUND

General Government Principal 4,133,600
Education Principal......................10,746,400
General Government Interest.........1,481,101
Education Interest 2,291,523
Other Debt Service 462,000
Transfers Out 12,900,000

TOTAL DEBT SERVICE.........32,014,624

DRUG CONTROL FUND

Drug Enforcement 515,000

TOTAL DRUG CONTROL 515,000

INDUSTRIAL/ECONOMIC DEVELOPMENT

Development......................................20,000
Industrial Development 459,650
Tourism...764,700
Other Eco. And Community Dev......40,000
Transfers Out 100,000

TOTAL INDUSTRIAL FUND ...1,384,350

CAPITAL PROJECTS FUND

County Buildings..........................24,376,500
Sheriff's Department.........................995,000
Fire Prevention.................................735,000
Civil Defense....................................375,000
Ambulance Service............................550,000
Sanitation Management.....................280,000
Education......................................2,020,000

TOTAL CAPITAL PROJECTS 29,331,500

PRESERVATION OF RECORDS FUND

Preservation of Records....................153,300

TOTAL OF PRESERVATION OF RECORDS.......................................153,300

HEALTH DEPT/OPIOID ABATEMENT

Contributions to Other Agencies......245,000
Transfers Out......................................35,000

TOTAL OF HEALTH DEPT/OPIOID ABATEMENT 280,000

OTHER SPECIAL REVENUE FUND

Preservation of Records...........................700

TOTAL OF PRESERVATION OF RECORDS...700

SPORTS AND RECREATION FUND

Parks and Fairboards.....................1,930,040
Other Social Recreation...................149,450

TOTAL OF SPORTS AND RECREATION FUND 2,079,490

COMMUNITY DEVEL. FUND

Development...................................145,100

TOTAL OF COMMUNITY DEVELOPMENT FUND..............145,100

PUTNAM COUNTY ROAD FUND

Administration	544,044
Highway & Bridge Maint.	4,388,293
Operation & Maint. Equip.	665,700
Other Charges	479,400
Capital Outlay	1,010,000

TOTAL ROAD FUND 7,087,437

GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program	60,086,541
Alternative Instruction	1,148,287
Special Instruction Program	14,434,014
Vocational Education Program	3,981,668
Adult Education Program	0
Attendance	546,879
Health Services	1,840,437
Other Student Support	3,775,743
Regular Education Program	4,648,980
Support Alternative Service	167,449
Special Education Program	3,080,295
Vocational Education Program	150,893
Technology	2,196,078
Board of Education	2,256,040
Office of Director of Schools	311,638
Office of the Principal	10,426,606
Fiscal Services	1,171,181
Human Services/Personnel	362,707
Operation of Plant	9,669,404
Maintenance of Plant	3,531,205
Transportation	5,275,402
Food Service	785,021
Community Services	68,919
Early Childhood Education	2,769,308
Capital Outlay	0

TOTAL GENERAL PURPOSE 132,684,695

EXTENDED SCHOOL PROGRAM

Community Services	1,927,750

TOTAL EXTENDED SCHOOL 1,927,750

CHILD NUTRITION FUND

Food Service	9,600,000
Operating Transfers	1,000,000

TOTAL CHILD NUTRITION... 10,600,000

SCHOOLS FEDERAL PROJECTS

Regular Instruction Program........................2,343,923
Other Student Support......................................32,703
Regular Instruction Program...........................865,922
Transfers Out...317,765

TOTAL SCHOOLS FEDERAL PROJECTS
...3,560,313

TOTAL APPROPRIATIONS......301,224,495

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commission and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk & Master, Register and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk & Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any such excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate under provisions of Section 8-22-104 T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in Section 5-9-407 T.C.A. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, one copy with each divisional or departmental head concerned. The reason (s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfer within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee or agent of the County shall not be in excess of the amounts authorized by this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Director of Local Government Finance after its adoption as provided by Section 0-201-406. T.C.A.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2026-2027 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21 Tennessee Code Annotated. Said notes shall be signed by the County Mayor, and countersigned by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2027.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County Property taxes for the year 2025, and prior years and the interest and penalty thereon collected during the year ending June 30, 2027 shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year June 30, 2027.

SECTION 9. BE IT FURTHER RESOLVED, that 50% of Local Option Sales Tax shall be allocated to the General Purpose School Fund and the remaining 50% Local Option Sales Tax be allocated to the Debt Service Fund. Out of the 50% of Local Option Sales tax allocated to Debt Service $2,800,000 shall be transferred to the County General. This resolution will replace any prior resolution passed concerning the allocation of Local Option Sales Tax.

SECTION 10. BE IT FURTHER RESOLVED, that the hotel/motel tax be split with 41% going into the Debt Service Fund, 25% to be placed in the Industrial/Economic Development Fund (14% of the 25% to be appropriated to the Convention & Visitors Bureau) and 34% to be appropriated in the Parks & Recreation Fund.

SECTION 11. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 12. BE IT FURTHER RESOLVED, that the interest earnings be placed in the County General Fund from funds other than bond proceeds and the Industrial Development Fund.

SECTION 13. BE IT FURTHER RESOLVED, that the Putnam County School Federal Projects Fund for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational Projects, AND ALL OTHER Federal Grants within the Schools Federal Projects Fund shall be the budget approved for the separate projects within the fund by the Board.

SECTION 14. BE IT FURTHER RESOLVED, that the Debt Service Fund will transfer $12,900,000 into the Capital Projects Fund for the repair of roofs, renovations to county buildings and schools, HVAC replacements to buildings and schools, development of county property, various motor vehicles and other capital projects.

SECTION 15. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026.

PASSED THIS 27th of JULY 2026.

Randy Porter, County Mayor

Attest:

Wayne Nabors, County Clerk

COUNTY CLERK
XVI
AGRICULTURE
COMMERCE
PUTNAM COUNTY, TN

MOTION RE: AMEND THE MOTION

Commissioner Jonathan A.D. Williams moved and Commissioner Vinnie Faccinto seconded for a $500.00 cost of living raise for all county employees. This shall also include the Putnam County Road Department employees.

The Chairman asked for discussion on the motion. There was discussion.

MOTION RE: AMEND THE ADMENDMENT

Commissioner David Andrews moved and Commissioner Darren Wilson seconded to make the $500 a one- time only bonus for county employees and not a cost of living raise.

The Chairman asked for discussion on the motion. There was discussion.

The Chairman asked the Commissioners to vote on the motion. The Commissioners voted as follows:

FOR:

Fred Vondra
Ron Chaffin
David Gentry
Chevin Eldridge
Ken Hall
Vinnie Faccinto
Nelson Lafever
Danny Holmes
Ben Rodgers
Kim Bradford
Gene Mullins
Darren Wilson
Kathy Dunn
David Andrews

AGAINST:
Jonathan A.D. Williams
Sam Sandlin
Junior Phipps
Chris Cassetty
Adam Johnson
Grover N Bennett Jr
Robert Riddle
Dale Moss
Cathy Reel

ABSTAIN:

Theresa Tayes

The Clerk announced that fourteen (14) voted for, nine (9) voted against, one (1) abstained. Therefore, the Clerk declared the same to have passed.

MOTION RE: BACK TO THE ORIGINAL AMENDMENT AS AMENDED $500.00 ONE- TIME ONLY BONUS FOR COUNTY EMPLOYEES AND NOT A COST OF LIVING RAISE

The Chairman asked for discussion on the motion. There was discussion.

The Chairman asked the Commissioners to vote on the motion. The Commissioners voted as follows:

FOR:

Jonathan A.D. Williams
Fred Vondra
Sam Sandlin
Ron Chaffin
David Gentry
Ken Hall
Vinnie Faccinto
Danny Holmes
Ben Rodgers
Robert Riddle
Dale Moss
Kim Bradford
Gene Mullins
Darren Wilson
Kathy Dunn
Cathy Reel
David Andrews

AGAINST:

Chevin Eldridge
Junior Phipps
Chris Cassetty
Adam Johnson
Nelson Lafever
Grover N Bennett Jr

ABSTAIN:

Theresa Tayes

The Clerk announced that seventeen (17) voted for, six (6) voted against, one (1) abstained. Therefore, the Clerk declared the same to have passed.

MOTION: BACK TO THE ORIGINAL MOTION OF APPROPRIATION OF FUNDS AS AMENDED WITH THE $500 BONUS FOR THE COUNTY EMPLOYEES, WHICH SHALL INCLUDE THE ROAD DEPARTMENT

The Chairman asked for discussion on the motion. There was discussion.

The Chairman asked the Commissioners to vote on the motion. The Commissioners voted as follows:

FOR:

Jonathan A.D. Williams	Grover N Bennett Jr
Fred Vondra	Danny Holmes
Sam Sandlin	Ben Rodgers
Ron Chaffin	Robert Riddle
David Gentry	Dale Moss
Chevin Eldridge	Kim Bradford
Ken Hall	Gene Mullins
Vinnie Faccinto	Darren Wilson
Chris Cassetty	Kathy Dunn
Adam Johnson	Cathy Reel
Nelson Lafever	David Andrewa

AGAINST:

Theresa Tayes
Junior Phipps

The Clerk announced that twenty-two (22) voted for, two (2) voted against.
Therefore, the Clerk declared the same to have passed.

MOTION RE: BUDGET COMMITTEE RECOMMENDS APPROVAL OF A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE AND CIVIC ORGANIZATIONS BENEFITING PUTNAM COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

Commissioner Adam Johnson and Commissioner Ron Chaffin seconded the motion.

(SEE ATTACHED)

A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE AND CIVIC ORGANIZATIONS BENEFITING PUTNAM COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the County Legislative Body to make appropriations to non-profit charitable and civic organizations:

WHEREAS, the Putnam County Legislative Body recognizes the various non-profit charitable and civic organizations located in Putnam County have great need of funds to carry on their work.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Putnam County assembled in regular session on the 27th day of July 2026.

Section 1. That **$5,000** be appropriated to **Helping Hands of Putnam County** to help provide emergency assistance and shelter for indigents.

Section 2. That **$8,000** be appropriated to **Putnam County Friends of the Court** to help provide funding for care and service to Putnam County children.

Section 3. That **$177,500** be appropriated to **Putnam County Senior Citizens** to help provide transportation, education, health and social activities for the senior citizens of Putnam County.

Section 4. That **$1,014,420** be appropriated to **Putnam County Library** to help with operational expenses and services for the Putnam County Library as well as capital improvements to buildings.

Section 5. That **$50,000** be appropriated to **Putnam County Chamber of Commerce** to help promote the economic development and welfare of Putnam County. This amount is to be funded from Industrial/Economic Development Fund.

Section 6. That **$7,500** be appropriated to **Cookeville-Putnam County Clean Commission Inc.** to help promote the beautification for Putnam County.

Section 7. That **$5,000** be appropriated to **Genesis House** to help provide temporary housing and crisis intervention for victims of domestic violence.

Section 8. That **$44,870** be appropriated to **Upper Cumberland Human Resource Agency** for the per capita assessment from 2020 and to help match federal and state funds for various social services benefiting the residents of Putnam County.

Section 9. That **$1,500** be appropriated to **Manna Hana Riding Center** providing funding to assist with low income programs offered.

Section 10. That **$124,600** be appropriated to the **Cookeville-Putnam County Animal Shelter** to help provide an animal shelter for Putnam County.

Section 11. That **$104,905** be appropriated to **Tennessee Division of Vocational Rehabilitation** to provide multiple services to the disabled adults and students in Putnam County who have potential to become employed.

Section 12. That **$15,000** be appropriated to **CityScape** to help with the revitalization of the downtown Cookeville business district.

Section 13. That **$1,500** be appropriated to **Tennessee Division of Forestry** to provide Wildlife fire protection, detection and fire training for volunteer fire departments.

Section 14. That **$5,000** be appropriated to the **Putnam County Veterans Organization** to help serve veteran organizations and events in the community and assist in management of property at 90 E Spring Street.

Section 15. That **$25,000** be appropriated to **WCTE-TV** to help provide a public broadcasting station for Putnam County and the region.

Section 16. That **$5,000** be appropriated to the **Veterans Honor Guard** to help provide funds for uniforms to be worn for Military Honors at funerals for Veterans.

Section 17. That **$6,000** be appropriated to **Putnam County CASA** to help provide services to abused and neglected children in the juvenile court system.

Section 18. That **$6,500** be appropriated to the **Child Advocacy Center** to help serve children who have been victims of severe abuse.

Section 19. That **$100,000** be appropriated to the **Highlands Economic Partnership** to promote economic development to a region of counties, including Overton, White, Jackson and Putnam and to be funded through the Industrial/Economic Fund.

Section 20. That **$12,000** be appropriated to the **Putnam Education Partnership** providing both basic and educational needs to economically disadvantaged students through the backpack program, student needs fund and performing arts program.

Section 21. That **$10,000** be appropriated to the **Cookeville Regional Charitable Foundation** to help with funding for the Lung Cancer and Mammogram Screenings in Putnam County.

Section 22. That **$2,500** be appropriated to **Power of Putnam** to support substance abuse prevention efforts in our community.

Section 23. That **$10,000** be appropriated to the **Habitat for Humanity** for the sponsorship for the Cajun Court location at the Cooking on the Square Event.

Section 24. That **$2,500** be appropriated to the **Heart of the Cumberland** to help provide grief and loss support for children, teens, and adults in Putnam County and the surrounding region.

Section 25. That **$15,000** be appropriated to the **Highland Rim Academy** to help cover the benefits cost of a School Resource Officer.

Section 26. That **$2,500** be appropriated to **Restoring Hope** providing basic needs to disadvantaged citizens.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 through 32 are made subject to the following conditions.

1. That the non-profit charitable or civic organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and

transactions which includes, but is not limited to, a copy of an annual audit (or financial statement), its program which serves the residents of the County, and the proposed use of the County assistance. Such annual report shall be prepared and certified by the chief financial officer of such non-profit organization.

2. That said funds shall only be used by the named non-profit organization in furtherance of their non profit charitable or civic purposes benefiting the general welfare of the residents of the County.
3. That it is the expressed interest of the Putnam County Commission in providing these funds to be named non-profit organization to be fully in compliance with Section 5-9-109, Tennessee Code Annotated, and any and all other laws or regulations which may apply to appropriations to non-profit organizations.

BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage. This resolution shall be spread upon the minutes of the Putnam County Legislative Body.

Passed on this 27th day of July, 2026, this and all other Resolutions by the Legislative Body of Putnam County, Tennessee.

APPROVED ______________________
County Mayor

ATTEST: ______________________
County Clerk

COUNTY CLERK
XVI
AGRICULTURE
COMMERCE
PUTNAM COUNTY, TN

The Chairman asked for discussion on the motion. There was none.

The Chairman asked the Commissioners to vote on the motion. The Commissioners voted as follows:

Jonathan A.D. Williams	Grover N Bennett Jr
Fred Vondra	Danny Holmes
Sam Sandlin	Ben Rodgers
Ron Chaffin	Robert Riddle
David Gentry	Dale Moss
Chevin Eldridge	Kim Bradford
Ken Hall	Gene Mullins
Vinnie Faccinto	Darren Wilson
Junior Phipps	Kathy Dunn
Chris Cassetty	Cathy Reel
Adam Johnson	David Andrews
Nelson Lafever	

AGAINST:

Theresa Tayes

The Clerk announced that twenty-three (23) voted for one (1) voted against. Therefore, the Clerk declared the same to have passed.

<u>MOTION RE:</u> BUDGET COMMITTEE RECOMMENDS APPROVAL OF A RESOLUTION ROUNDING PROPERTY TAX AMOUNTS TO THE NEAREST DOLLAR

Commissioner Jonathan A.D. Williams and Commissioner Fred Vondra seconded the motion.

(SEE ATTACHED)

RESOLUTION
ROUNDING PROPERTY TAX AMOUNTS TO THE NEAREST DOLLAR

WHEREAS, Tennessee Code Annotated, Section 67-5-102 (a) (1) authorizes counties to levy an ad valorem tax upon all property subject to such tax, and

WHEREAS, Tennessee Code Annotated, Section 67-5-102 (a) (2) directs that the amount of such tax shall be fixed by the county legislative body of each county, and

WHEREAS, the rounding of ad valorem property tax amounts to the nearest dollar would simplify and expedite the payment and collection of property taxes in the county,

NOW, THEREFORE BE IT RESOLVED by the Putnam County Board of Commissioners meeting in regular session this 27th day of July 2026, directs that individual ad valorem property tax amounts be rounded to the nearest dollar. Such rounding shall be applied uniformly to all property tax bills in the county for real and personal property, and shall be accomplished by rounding amounts ending in $0.01 to $.49 down to the nearest dollar, and amounts ending in $.50 to $.99 up to the nearest dollar. Such rounding shall apply only to the amount, and not to any interest or penalty added to delinquent taxes.

THIS RESOLUTION SHALL be effective for the 2026 tax year, the public welfare requiring it.

PASSED THIS
27th DAY OF July 2026

Randy Porter, County Mayor

Attest:

Wayne Nabors, County Clerk

COUNTY CLERK XVI AGRICULTURE COMMERCE PUTNAM COUNTY, TN

The Chairman asked for discussion on the motion. There was discussion.

The Chairman asked the Commissioners to vote on the motion. The Commissioners voted as follows:

PRESENT:

Jonathan A.D. Williams	Nelson Lafever
Fred Vondra	Grover N Bennett Jr
Sam Sandlin	Danny Holmes
Ron Chaffin	Ben Rodgers
David Gentry	Robert Riddle
Chevin Eldridge	Dale Moss
Theresa Tayes	Kim Bradford
Ken Hall	Gene Mullins
Vinnie Faccinto	Darren Wilson
Junior Phipps	Kathy Dunn
Chris Cassetty	Cathy Reel
Adam Johnson	David Andrews

The Clerk announced that twenty-four (24) voted for, zero (0) voted against. Therefore, the Clerk declared the same to have passed.

MOTION RE: BUDGET COMMITTEE RECOMMENDS APPROVAL OF A RESOLUTION MAKING APPROPRIATIONS FROM THE OPIOID SETTLEMENT FUNDS TO NON-PROFIT AND GOVERNMENT FUNDED ORGANIZATIONS INVOLVED IN THE PREVENTION AND TREATMENT OF OPIOID ADDICTION BENEFITING PUTNAM COUNTY TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

Commissioner Danny Holmes and Commissioner Kim Bradford seconded the motion.

(SEE ATTACHED)

A RESOLUTION MAKING APPROPRIATIONS FROM THE OPIOID SETTLEMENT FUNDS TO NON-PROFIT AND GOVERNMENT FUNDED ORGANIZATIONS INVOLVED IN THE PREVENTION AND TREATMENT OF OPIOID ADDICTION BENEFITING PUTNAM COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

WHEREAS, Putnam County has received opioid abatement funds from the Opioid Settlement Abatement funds to date and these funds must be spent on Prevention and Treatment of Opioid Addiction in Putnam County: and,

WHEREAS, the Putnam County Legislative Body recognizes these various local non-profit charitable organizations located in Putnam County meet the qualifications sent forth to receive these funds to go towards the work they are doing in the Opioid Addiction and Treatment in our County.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Putnam County assembled in regular session on the 27th day of July, 2026.

Section 1. That **$7,000** be appropriated to **CASA** (Court Appointed Special Advocates) to help provide funding for training for its special advocates in dealing with children suffering from neglect or abuse due to parents or family with drug addiction.

Section 2. That **$30,000** be appropriated to **Next Step,** which is a one year transitional living program for adults who have suffered from drug addiction..

Section 3. That **$20,000** be appropriated to **Restoring Hope,** providing basic needs to disadvantaged citizens with a vast majority being effected by substance abuse.

Section 4. That **$7,000** be appropriated to **Heart of the Cumberland**, which provides grief and loss support to children, teens and adults who have lost loved ones to drug addiction.

Section 5. That **$32,000** be appropriated to **Willowbend Farms**, a long term residential facility that provides treatment, education and prevention.

Section 6. That **$35,000** be appropriated to **Power of Putnam** our non-profit substance Abuse Coalition for the education of our children on Opioid addiction and prevention.

Section 7. That **$35,000** be appropriated to **This is Living Ministry** a local non-profit recovery facility for women both inside and outside incarceration recovering from addiction.

Section 8. That **$9,000** be appropriated to **Safe Haven Transitional House** a women's reentry and sober living program.

Section 9. That **$35,000** be appropriated to **13th Judicial Recovery Courts** our local Drug Court to increase its recovery support services for Opioid Addicted persons in Putnam County.

Section 10. That **$35,000** be appropriated to **Life Regeneration Ministries** a local non-profit that offers short/long term residential and outpatient services to addicted individuals.

Section 11. That **$35,000** be appropriated to **Cookeville Rescue Mission** increasing capacity and strengthening 12 step recovery program.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 through 10 are made subject to the following conditions.

1. No money shall be paid to the non-profit, charitable or civic organization pursuant to the foregoing appropriation resolution until a mutually satisfactory Memorandum of Understanding is executed by both Putnam County and the non-profit, charitable or civic organization certifying the manner in which the funds will be spent. The County Mayor, in conjunction with the County Attorney, is authorized to draft and execute a mutually satisfactory Memorandum of Understanding with each of the organizations mentioned in the foregoing resolution.
2. That the non-profit charitable or civic organization to which funds are appropriated shall file with the County Mayor an annual report no later than June 30· 2027 as to how the funds were spent.
3. That said funds shall only be used by the named organization in furtherance of their purpose to benefit the Opioid Addiction problems of the residents of the County.
4. That it is the expressed interest of the Putnam County Commission in providing these funds to make sure they are spent on the prevention and treatment of Opioid Addiction .

BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage. This resolution shall be spread upon the minutes of the Putnam County Legislative Body.

Passed on this 27th day of July, 2026, by the Legislative Body of Putnam County, Tennessee.

APPROVED ______________________
County Mayor

ATTEST: ______________________
County Clerk

COUNTY CLERK
XVI
AGRICULTURE
COMMERCE
PUTNAM COUNTY, TN

The Chairman asked for discussion on the motion. There was none.

The Chairman asked the Commissioners to vote on the motion. The Commissioners voted as follows:

FOR:

Jonathan A.D. Williams	Nelson Lafever
Fred Vondra	Grover N Bennett Jr
Sam Sandlin	Danny Holmes
Ron Chaffin	Ben Rodgers
David Gentry	Robert Riddle
Chevin Eldridge	Dale Moss
Theresa Tayes	Kim Bradford
Ken Hall	Gene Mullins
Vinnie Faccinto	Darren Wilson
Junior Phipps	Kathy Dunn
Chris Cassetty	Cathy Reel
Adam Johnson	David Andrews

The Clerk announced that twenty-four (24) voted for, zero (0) voted against. Therefore, the Clerk declared the same to have passed.

OTHER UNFINISHED BUSINESS

NEW BUSINESS AND ACTION THEREON BY THE BOARD

REPORT OF STANDING COMMITTEES

PLANNING COMMITTEE

MOTION RE: PLANNING COMMITTEE RECOMMENDS APPROVAL OF THE ROAD COMMITTEE'S RECOMMENDATION FOR THE REMOVAL OF A PORTION OF BEECH GROVE ROAD FROM THE COUNTY ROAD LIST

Commissioner Darren Wilson moved and Commissioner Gene Mullins seconded the motion.

(SEE ATTACHED)

The Chairman asked for discussion on the motion. There was none.

The Chairman asked for a voice vote on the motion. Therefore, the Clerk declared the same to have passed.

PETITION REQUESTING COUNTY ROAD STATUS AND REMOVAL OFF OFFICIAL COUNTY ROAD MAP

We, the undersigned property owner(s) do hereby request that the Putnam County Board of County Commisioners take the necessary actions to remove the following portion of road(s) from the official County Road list and map. and otherwise remove the status of a Putnam County maintained portion of road to the status of private road.

Road Name: Beech Grove Rd.

Location: Board Valley

Length (feet) of road to remove from inventory: 300 ft.

R.O.W. Width: 30

Number of Property Owners: 1

Number of Households: 0

Recommended by: Randy Jones, Putnam County Road Supervisor Randy Jones

SIGNED PROPERTY OWNERS	**ADDRESS & PHONE #**
NAME	
David A Campbell	320 - 14th Street NW
David A Campbell	Cleveland Tennessee 37311
	423 715 2874

FISCAL REVIEW COMMITTEE

NOMINATING COMMITTEE

REPORT OF SPECIAL COMMITTEES None

RESOLUTIONS

ELECTION OF NOTARIES

MOTION RE: APPROVE THE ELECTION OF NOTARIES

Commissioner Kim Bradford moved and Commissioner Gene Mullins seconded the motion.

(SEE ATTACHED)

The Chairman asked for discussion on the motion. There was none.

The Chairman asked the Commissioners to vote on the motion. The Commissioners voted as follows:

FOR:

Jonathan A.D. Williams	Nelson Lafever
Fred Vondra	Grover N Bennett Jr
Sam Sandlin	Danny Holmes
Ron Chaffin	Ben Rodgers
David Gentry	Robert Riddle
Chevin Eldridge	Dale Moss
Theresa Tayes	Kim Bradford
Ken Hall	Gene Mullins
Vinnie Faccinto	Darren Wilson
Junior Phipps	Kathy Dunn
Chris Cassetty	Cathy Reel
Adam Johnson	David Andrews

The Clerk announced that twenty-four (24) voted for, zero (0) voted against. Therefore, the Clerk declared the same to have passed

PUTNAM COUNTY CLERK
WAYNE NABORS COUNTY CLERK
P.O. BOX 220
COOKEVILLE TN 38503
Telephone 931-526-7106
Fax 931-372-8201

Notaries to be elected July 27,2026

RHIANNON ALLISON
BEVERLY BYNUM
HALLE CHAFFIN
RHONDA L CHAFFIN
EDDIE H GAW
TERESA C GILBERT
NOLAN R GOOLSBY
LINDSAY CAMERON GROSS
LAUREN HOLMAN
KIMBERLY A KIRBY
BILLY STEPHEN LAMB
LINDA LIPE
WAYNE NABORS
JOSHUA PRATER
TABITHA K RICE
SHIRLEY J RIDDLE
MONICA SAWYER
JOHN SLEISTER
ALLISON P SMITH
LI TANG

OTHER NEW BUSINESS

MOTION RE: RATIFICATION OF MAYOR RANDY PORTER'S APPOINTMENT OF DANIAL FAVOR AS CODES DIRECTOR

Commissioner Adam Johnson moved and Commissioner Kim Bradford seconded the motion.

The Chairman asked for discussion on the motion. There was none.

The Chairman asked for a voice vote on the motion. Therefore, the Clerk declared the same to have passed

ANNOUNCEMENTS AND STATEMENTS

MOTION RE: ADJOURN

The Chairman adjourned the meeting at 6:40 P.M.

Roll Call and Voting Record

PUTNAM COUNTY COMMISSION, PUTNAM COUNTY, TENN.
Wayne Nabors, County Clerk
FISCAL REVIEW

7-27-26

ITEM:	Attendance — Roll Call —	Aye	Nay	Abstain						Absent	Present
DIST.	COMMISSIONER										
1ST	JONATHAN A.D. WILLIAMS - 239-2698 561 Rockwell Dr. Cookeville, 38506										✓
2ND	SAM SANDLIN – 267-5838 1511 County Club Place, Cookeville, 38501;										✓
3RD	DAVID GENTRY – 261-4911 1982 Freehill Road, Cookeville, 38501										✓
4TH	THERESA TAYES – 544-8298 12579 Monterey Hwy., Monterey 38574										✓
5TH	JUNIOR PHIPPS – 261-1732 21 Buck Lake Rd., Cookeville, 38506										✓
6TH	CHRIS CASSETTY -- 260-6851 317 Ridgedale Dr., Cookeville, TN 38501										✓
7TH	NELSON LAFEVER – 260-4737 4972 Hickey Ridge Rd. Baxter, 38544										✓
8TH	BEN RODGERS – 510-6902 1655 Turkey Hollow Rd, Baxter, 38544										✓
9TH	DALE MOSS – 260-6646 820 Hawkins Crawford Rd., Baxter, 38544										✓
10TH	KIM BRADFORD – 252-4677 2184 N. Pine Hill Road, Cookeville, 38501										✓
11TH	KATHY DUNN – 265-4575 2513 Candyland Cir., Cookeville, 38506										✓
12TH	CATHY REEL – 261-3175 2418 Pinehill Road, Algood, 38506										✓
	Wayne Nabors County Clerk 7-27-26										
	DO ANY OF YOU WISH TO CHANGE YOUR VOTE? TOTAL									—	12

ALL 12 MEMBERS PRESENT

Roll Call and Voting Record

PUTNAM COUNTY COMMISSION, PUTNAM COUNTY, TENN.

Wayne Nabors, County Clerk

PLANNING COMMITTEE

7-27-26

ITEM:	Attendance — Roll Call —	Aye	Nay	Abstain						Absent	Present
DIST.	COMMISSIONER										
1ST	FRED VONDRA – 252-0922 360 S. Maple Ave. Cookeville, 38501										✓
2ND	RON CHAFFIN – 510-4242 164 St. James Place - Cookeville, 38501										✓
3RD	CHEVIN ELDRIDGE – 284-9659 2270 Woodland Hts., Cookeville, 38501										✓
4TH	KEN HALL – 239-3318 1018 Calfkiller Hwy, Monterey, 38574										✓
5TH	VINNIE FACCINTO – 265-0994 2234 Hidden Cove Rd. – Cookeville 38506										✓
6TH	ADAM JOHNSON - 854-6134 440 W. Stevens St., Cookeville, 38501										✓
7TH	GROVER N BENNETT JR – 510-8083 1866 S. Allen Rd., Baxter, 38544										✓
8TH	DANNY HOLMES – 260-3273 217 Highland Ave, Baxter, 38544										✓
9TH	ROBERT RIDDLE – 931-252-7286 3373 White Cemetery Rd, Cookeville 38501										✓
10TH	GENE MULLINS – 252-3418 747 Friar Tuck Ln. Cookeville, 38501										✓
11TH	DARREN WILSON – 260-5599 820 Cindy Dr., Cookeville, 38506										✓
12TH	DAVID ANDREWS – 261-3175 791 Coveview Circle, Cookeville, 38506										✓
	DO ANY OF YOU WISH TO CHANGE YOUR VOTE?										
	TOTAL										— 12

Wayne Nabors
County Clerk
7-27-26

ALL 12 MEMBERS PRESENT

PLANNING COMMITTEE MEETING

TO: Putnam County Board of Commissioners

FROM: Randy Porter, County Mayor

DATE: July 20, 2026

RE: Planning Committee Agenda

Listed below are items to be considered by the County's Planning Committee on Monday, July 27, 2026 IMMEDIATELY AFTER FISCAL REVIEW COMMITTEE MEETING TO BE HELD AT THE COURTHOUSE.

1. Consider approval of the Road Committee's recommendation for the removal of a portion of Beech Grove Road from the County Road List. Faccinto – Mullins Ap
2. Any other business that needs to be reviewed by the Planning Committee.