Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Amended Estimate 2024-2025	Estimate 2025-2026	Difference 2025-2026
	ESTIMATED REVENUES					
40000	Local Taxes					
40100	County Property Taxes					
40110	Current Property Taxes	3,137,972	3,032,648	3,032,648	2,773,333	(259,315)
40120	Trustee's Collection - Prior Year	83,599	65,000	65,000	75,000	10,000
40125	Trustee's Collection - Bankruptcy	140	500	500	500	0
40130	Circuit/Clerk & Master Collections - Prior Years	32,234	47,000	47,000	40,000	(7,000)
40140	Interest and Penalty	14,938	15,000	15,000	15,000	0
40161	Payments in Lieu of Taxes - TVA	3,120	4,000	4,000	3,500	(500)
40162	Payments in Lieu of Taxes - Local Utilities	6,000	6,000	6,000	6,000	0
40200	County Local Option Taxes					
40210	Local Option Sales Tax	3,041,871	2,535,177	2,535,177	2,975,000	439,823
40270	Business Tax	46,902	35,000	35,000	45,000	10,000
40300	Statutory Local Taxes					
40320	Bank Excise Tax	0	0	0		0
40350	Interstate Telecommunication Tax	0	0	0		0
	Total Local Taxes	6,366,776	5,740,325	5,740,325	5,933,333	193,008
41000	Licenses and Permits					
41100	Licenses					
41110	Marriage Licenses	1,492	1,300	1,300	1,300	0
	Total Licenses and Permits	1,492	1,300	1,300	1,300	0
43000	Charges for Current Services					
43500	Education Charges					
43517	Tuition - Other	2,400	0	0		0
43570	Receipts from Individual Schools	14,948	30,000	30,000	30,000	0
43582	Community Service Fees Adults	113	200	200	200	0
	Total Charges for Current Services	17,461	30,200	30,200	30,200	0
44000	Other Local Revenues					
44100	Recurring Items					
44110	Investment Income	363,499	0	0		0
44120	Lease/Rentals	3,455	10,000	10,000	7,500	(2,500)
44170	Miscellaneous Refunds	39,433	30,000	30,000	30,000	0
44500	Nonrecurring Items					
44530	Sale of Equipment	8,748	15,000	15,000	15,000	0
44560	Damages Recovered from Individuals	7,197	3,000	3,000	3,000	0
44570	Contributions and Gifts	20,691	15,000	57,000	20,000	5,000
44990	Other Local Revenues	0	0	0	30,000	30,000
	Total Other Local Revenues	443,023	73,000	115,000	105,500	32,500
	Total Local Revenue	6,828,752	5,844,825	5,886,825	6,070,333	225,508
46000	State of Tennessee					
46175	On-Behalf Contributions for OPEB	58,470	35,000	35,000	40,000	5,000
46500	State Education Funds					
46510	Tennessee Investment in Student Achievemer	24,550,179	24,228,618	24,228,618	25,081,234	852,616
46513	TISA-On-behalf Payments	48,806				
46515	Early Childhood Education	445,023	490,275	621,613	445,000	(45,275)
46520	School Food Service	0	22,000	22,000	22,000	0
46550	Driver Education	3,860	5,000	5,000	10,000	5,000
46590	Other State Education Funds	285,794	240,000	240,000	240,000	0
46591	Coordinated School Health	0	0	0		0

Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

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46594	Family Resource Centers	0	0	0		0
46610	Career Ladder Program	39,539	45,000	45,000	37,500	(7,500)
46790	Other Vocational	955,369	0	1,704,128	759,000	759,000
46800	Other State Revenues					
46851	State Revenue Sharing - TVA	223,542	230,000	230,000	220,000	(10,000)
46980	Other State Grants	57,162	124,847	192,531	0	(124,847)
46981	Safe Schools	41,190	0	0	0	0
46990	Other State Revenues	1,132	258,804	258,804	100,000	(158,804)
	Total State of Tennessee	26,710,066	25,679,544	27,582,694	26,954,734	1,275,190
47000	Federal Government					
47100	Federal Through State					
47401	American Rescue Plan Act Grant #1	340,502	0	0		0
47590	Other Federal Through State	51,433	0	0		0
47600	Direct Federal Revenue					
47640	ROTC Reimbursement	62,624	70,000	70,000	65,000	(5,000)
47990	Other Direct Federal Revenue	0	0	0		0
	Total Federal Government	454,559	70,000	70,000	65,000	(5,000)
48000	Other Governments and Citizens Groups					
48130	Contributions	479,214	0	0		0
48990	Other	236,681	161,000	183,000		(161,000)
	Total Other Governments and Citizens Groups	715,895	161,000	183,000	0	(161,000)
	Total Estimated Revenues	34,709,272	31,755,369	33,722,519	33,090,067	1,334,698
49000	OTHER SOURCES (NON-REVENUE)					
49700	Insurance Recovery	6,855	10,000	15,936		(10,000)
49800	Transfers In	18,571	25,000	141,936	10,000	(15,000)
	Total Other Sources	25,426	35,000	157,873	10,000	(25,000)
	Total Estimated Revenues & Other Sources	34,734,698	31,790,369	33,880,392	33,100,067	1,309,698

Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Amended Estimate 2024-2025	Estimate 2025-2026	Difference 2025-2026
	ESTIMATED EXPENDITURES					
71000	Instruction					
71100	Regular Instruction Program					
116	Teachers	9,778,835	10,273,253	10,273,253	10,722,365	449,112
117	Career Ladder Program	36,000	45,000	45,000	35,000	(10,000)
128	Homebound Teachers	1,182	12,000	12,000	6,000	(6,000)
140	Salary Supplements	413,987	460,000	460,000	440,000	(20,000)
163	Educational Assistants	410,207	460,000	460,000	497,075	37,075
189	Other Salaries and Wages	378,474	420,000	420,000	410,000	(10,000)
198	Non-Certified Substitute Teachers	174,518	175,000	175,000	210,000	35,000
201	Social Security	815,544	906,162	906,162	922,514	16,352
204	State Retirement	768,432	1,016,744	1,016,744	918,910	(97,834)
207	Medical Insurance	1,524,716	2,000,000	2,000,000	2,090,000	90,000
212	Employer Medicare	2,697	0	0		0
215	On-behalf Payments to OPEB	23,647	0	0		0
336	Maint and Repair Service - Equipment	14,619	12,000	12,000	10,000	(2,000)
399	Other Contracted Services	0	55,000	55,000	107,000	52,000
429	Instructional Supplies and Materials	128,984	125,000	125,000	115,000	(10,000)
449	Textbooks	229,407	175,000	175,000	150,000	(25,000)
471	Software	0	0	1,200		0
499	Other Supplies and Materials	6,638	8,000	11,000	8,000	0
595	TISA-On-behalf Payments	39,133				
599	Other Charges	1,355	0	0		0
722	Regular Instructional Equipment	266	50,000	50,000	150,000	100,000
730	Vocational Instruction Equipment	0	0	331		0
	Total Instructional Program	14,748,641	16,193,159	16,197,690	16,791,864	598,705
71150	Alternative Instruction Program					
116	Teachers	121,900	195,000	195,000	213,289	18,289
163	Educational Assistants	22,975	25,000	25,000	26,000	1,000
201	Social Security	10,548	16,830	16,830	18,306	1,476
204	State Retirement	12,363	19,656	19,656	17,438	(2,218)
207	Medical Insurance	25,375	36,179	36,179	37,988	1,809
355	Travel	1,776	1,500	1,500	2,000	500
429	Instructional Supplies and Materials	1,498	1,500	1,500	1,000	(500)
499	Other Supplies and Materials	1,500	1,500	1,500	1,000	(500)
	Total Alternative Schools	197,935	297,165	297,165	317,021	19,856
71200	Special Education Program					
116	Teachers	1,843,481	1,980,000	1,980,000	2,021,836	41,836
124	Psychological Personnel	75,773	0	0		0
128	Homebound Teachers	2,538	15,000	15,000	7,500	(7,500)
163	Educational Assistants	416,047	510,000	554,000	528,820	18,820
171	Speech Pathologist	194,662	300,000	300,000	255,769	(44,231)
201	Social Security	185,821	214,583	217,311	210,266	(4,317)
204	State Retirement	215,081	256,948	262,162	217,170	(39,778)
207	Medical Insurance	371,575	399,706	415,506	414,442	14,736
212	Employer Medicare	0	0	638		0
312	Contracts With Private Agencies				105,000	
399	Other Contracted Services	249,964	180,000	180,000	75,000	(105,000)
429	Instructional Supplies and Materials	5,858	7,000	22,000	7,000	0
499	Other Supplies and Materials	305	5,000	12,958	5,000	0
595	TISA-On-behalf Payments	9,673	0	0		
725	Special Education Equipment	13,404	5,404	45,404	5,000	(404)
	Total Special Educational Program	3,584,182	3,873,641	4,004,979	3,852,803	(20,838)

Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Amended Estimate 2024-2025	Estimate 2025-2026	Difference 2025-2026
71300	Career and Technical Education Program					
116	Teachers	816,497	900,000	900,000	932,216	32,216
140	Supplements	8,712	6,000	6,000	6,000	0
189	Other Salaries and Wages	6,500	14,000	14,000	5,000	(9,000)
198	Non-Certified Substitute Teachers	9,850	18,000	18,000	21,600	3,600
201	Social Security	62,711	71,757	71,757	73,809	2,052
204	State Retirement	61,407	79,598	79,598	73,785	(5,813)
207	Medical Insurance	105,106	121,487	121,487	127,562	6,075
307	Communications	10,771	0	0		0
336	Maintenance and Repair Services-Equipment	0	0	11,000	0	
355	Travel	633	2,000	9,000	9,000	7,000
399	Other Contracted Services	10,000	0	0		0
429	Instructional Supplies and Materials	6,197	11,000	11,000	10,000	(1,000)
449	Text Books	3,987	7,000	7,000	7,000	0
471	Software	238,710	139,850	139,850		(139,850)
499	Other Supplies and Materials	36,872	25,000	12,000	20,000	(5,000)
599	Other Charges	12,921	3,500	3,500	3,500	0
730	Vocational Instruction Equipment	812,738	430,970	425,970	15,000	(415,970)
790	Other Equipment	2,341	10,000	10,000	10,000	0
	Total Vocational Education Program	2,205,953	1,840,162	1,840,162	1,314,472	(525,690)
	Total Instruction	20,736,711	22,204,127	22,339,996	22,276,160	72,033
72000	Support Services					
72110	Attendance					
105	Supervisor/Director	67,869	92,000	92,000	96,000	4,000
189	Other Salaries & Wages	41,893	56,000	56,000	57,932	1,932
201	Social Security	7,995	11,322	11,322	11,776	454
204	State Retirement	8,312	12,482	12,482	15,639	3,157
207	Medical Insurance	12,278	18,451	18,451	19,374	923
355	Travel	636	3,000	3,000	1,500	(1,500)
399	Other Contracted Services	12,353	20,000	20,000	20,000	0
499	Other Supplies and Materials	0	2,000	2,000	1,500	(500)
524	In Service/Staff Development	290	1,000	1,000	1,500	500
719	Office Equipment	0	5,000	5,000	0	(5,000)
	Total Attendance	151,626	221,255	221,255	225,221	3,966
72120	Health Services					
105	Supervisor/Director	71,253	75,000	75,000	78,000	3,000
130	Social Workers	0	96,000	96,000	102,800	6,800
131	Medical Personnel	357,331	380,000	380,000	397,459	17,459
189	Other Salaries & Wages	54,240	57,000	57,000	59,100	2,100
201	Social security	36,139	46,512	46,512	48,758	2,246
204	State Retirement	42,176	54,720	54,720	58,551	3,831
207	Medical Insurance	53,588	57,339	57,339	60,206	2,867
355	Travel	2,624	4,000	4,000	2,000	(2,000)
399	Other Contracted Services	6,960	56,821	56,821	35,000	(21,821)
413	Drugs and Medical Supplies	5,494	5,500	5,500	5,500	0
499	Other Supplies and Materials	3,219	3,500	3,500	3,000	(500)
524	Inservice	2,372	4,000	4,000	3,000	(1,000)
599	Other Charges	4,350	5,000	20,000	4,000	(1,000)
735	Health Equipment	5,354	5,500	5,500	4,000	(1,500)
	Total Health Service	645,100	850,892	865,892	861,374	10,482
72130	Other Student Support					
123	Guidance Personnel	572,913	685,000	685,000	719,709	34,709

Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Amended Estimate 2024-2025	Estimate 2025-2026	Difference 2025-2026
189	Other Salaries and Wages	180,897	190,000	190,000	193,500	3,500
201	Social Security	55,911	66,938	66,938	67,861	923
204	State Retirement	54,745	74,885	74,885	71,231	(3,654)
207	Medical Insurance	78,790	84,305	84,305	88,521	4,216
322	Evaluating and Testing	40,000	20,000	20,000	16,000	(4,000)
344	Payments to Schools - Other	80,000	80,000	80,000	64,000	(16,000)
355	Travel	7,832	8,000	8,000	8,000	0
399	Other Contracted Services	14,810	25,000	25,000	10,000	(15,000)
499	Other Supplies and Materials	1,220	4,000	4,000	4,000	0
524	Inservice	2,000	3,000	3,000	2,000	(1,000)
599	Other Charges	2,299	7,000	7,000	5,000	(2,000)
701	Administration Equipment	0	0	6,000	0	0
	Total Other Student Support	1,091,417	1,248,128	1,254,128	1,249,822	1,694
72210	Regular Instruction Program					
105	Supervisor/Director	46,485	119,000	119,000	125,000	6,000
129	Librarians	453,984	485,000	485,000	500,235	15,235
161	Secretary(s)	218,168	235,000	235,000	227,599	(7,401)
162	Clerical Personnel	254,651	272,000	272,000	318,482	46,482
189	Other Salaries and Wages	48,492	20,000	87,128	91,921	71,921
201	Social Security	74,424	86,522	91,658	93,638	7,116
204	State Retirement	95,605	113,047	119,089	109,735	(3,312)
207	Medical Insurance	177,615	190,048	197,948	207,846	17,798
212	Employer Medicare	501	0	0		0
336	Maint and Repair Services - Equipment	3,065	4,000	4,000	4,000	0
355	Travel	681	2,500	2,500	2,500	0
399	Other Contracted Services	15,507	16,000	16,000	16,000	0
432	Library Books and Media	7,999	8,000	8,000	8,000	0
499	Other Supplies and Materials	6,000	5,000	5,000	3,000	(2,000)
524	In-Service/Staff Development	0	2,000	2,000	2,000	0
599	Other Charges	0	0	30,730	0	
701	Administration Equipment	22,571	0	0		0
722	Regular Instruction Equipment	7,068	0	0		0
790	Other Equipment	81,031	0	0		0
	Total Regular Instruction Program	1,513,847	1,558,117	1,675,053	1,709,956	151,839
72220	Special Education Program					
105	Supervisor/Director	84,088	96,742	96,742	93,500	(3,242)
124	Psychological Personnel	0	80,000	80,000	83,000	3,000
131	Medical Personnel	0	65,335	65,335	69,000	3,665
189	Other Salaries and Wages	1,650	5,000	5,000	5,000	0
196	In-Service Training	579	2,000	2,000	2,000	0
201	Social Security	6,418	19,054	19,054	19,317	263
204	State Retirement	5,726	19,683	19,683	19,679	(4)
207	Medical Insurance	8,100	8,667	8,667	9,101	434
312	Contracts with Private Agencies				7,000	
336	Maint and Repair Services - Equipment	4,949	5,000	5,000	5,000	0
355	Travel	4,950	7,500	7,500	7,500	
399	Other Contracted Services	0	0	60,000	60,000	60,000
524	In-Service Training	1,949	4,000	4,000	4,000	0
	Total Special Education Program	118,409	312,981	372,981	384,097	71,116
72230	Career and Technical Education Program					
105	Supervisor/Director	179,261	89,613	89,613	95,500	5,887
189	Other Salaries and Wages	39,123	81,937	87,531	42,000	(39,937)
201	Social Security	10,716	13,075	13,050	10,519	(2,556)
204	State Retirement	10,010	13,633	14,164	10,584	(3,049)

Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

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207	Medical Insurance	9,863	24,867	18,767	2,696	(22,171)
336	Maint and Repair Services - Equipment	479	3,000	3,000	3,000	0
355	Travel	532	2,000	2,000	2,000	0
399	Other Contracted Services	4,956	3,000	3,000	3,000	0
499	Other Supplies and Materials	44,389	0	6,056		0
524	In-Service Training	34,400	0	0		0
790	Other Equipment	34,063	0	8,230		0
	Total Vocational Education Program	367,792	231,125	245,411	169,299	(61,826)
72250	Technology					
105	Supervisor	71,253	74,816	74,816	78,000	3,184
189	Other Salaries and Wages	5,480	70,659	70,659	74,899	4,240
201	Social Security	5,751	11,129	11,129	11,697	568
204	State Retirement	9,085	14,511	14,511	15,527	1,016
207	Medical Insurance	8,100	8,667	8,667	9,101	434
336	Maint and Repair Services - Equipment	0	10,000	10,000	6,000	(4,000)
350	Internet Connectivity	92,786	105,000	105,000	105,000	0
355	Travel	92	2,000	2,000	2,000	0
399	Other Contracted Services	110,668	90,000	90,000	195,000	105,000
499	Other Supplies and Materials	495	2,000	2,000	2,000	0
722	Regular Instruction Equipment	92,844	75,000	75,000	60,000	(15,000)
	Total Technology	396,554	463,782	463,782	559,224	95,442
72290	Other Programs					
215	On-Behalf Payments for OPEB	58,470	35,000	35,000	35,000	0
	Total Other Programs	58,470	35,000	35,000	35,000	0
72310	Board of Education					
191	Board and Committee Members Fees	16,800	16,800	16,800	16,800	0
196	In-Service Training	1,415	12,000	12,000	7,000	(5,000)
201	Social Security	1,136	2,203	2,203	2,142	(61)
204	Medical Insurance	0	15,800	15,800	15,800	0
305	Audit Services	29,000	35,000	35,000	35,000	0
320	Dues and Memberships	21,468	32,000	32,000	26,000	(6,000)
331	Legal Services	7,288	40,000	40,000	25,000	(15,000)
355	Travel	1,862	5,000	5,000	4,000	(1,000)
399	Other Contracted Services	14,717	17,000	17,000	8,000	(9,000)
506	Liability Insurance	119,404	150,000	150,000	160,000	10,000
510	Trustees Commission	133,471	140,000	140,000	150,000	10,000
513	Workers Compensation Insurance	182,568	240,000	240,000	240,000	0
534	Refund to Applicant for Criminal Investigation	0	1,000	1,000	1,000	0
599	Other Charges	4,421	10,000	10,000	7,000	(3,000)
	Total Board of Education	533,550	716,803	716,803	697,742	(19,061)
72320	Director of Schools					
101	County Official/Administrative Officer	120,000	125,000	125,000	130,000	5,000
161	Secretary(s)	107,404	116,000	116,000	122,644	6,644
201	Social Security	17,346	18,437	18,437	19,328	891
204	State Retirement	23,517	24,984	24,984	26,516	1,532
207	Medical Insurance	14,000	14,980	14,980	15,729	749
307	Communication	2,785	3,000	3,000	1,000	(2,000)
336	Maint and Repair Services - Equipment	6,494	15,000	15,000	14,000	(1,000)
348	Postal Charges	979	1,000	1,000	1,000	0
355	Travel	1,954	1,400	1,400	1,400	0
399	Other Contracted Service	5,000	5,000	5,000	3,000	(2,000)
435	Office Supplies	2,463	2,500	2,500	1,500	(1,000)

Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

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499	Other Supplies and Materials	2,282	3,500	3,500	2,500	(1,000)
599	Other Charges	15,864	0	0		0
	Total Office of the Superintendent	320,088	330,801	330,801	338,617	7,816
72410	Office of the Principal					
104	Principals	698,155	780,000	780,000	808,000	28,000
139	Assistant Principals	458,344	650,000	650,000	658,000	8,000
189	Other Salaries and Wages	96,184	101,507	101,507	104,000	2,493
201	Social Security	94,202	117,160	117,160	116,105	(1,055)
204	State Retirement	101,595	137,836	137,836	121,912	(15,924)
207	Medical Insurance	127,514	169,715	169,715	178,201	8,486
348	Postal Charges	132	1,000	1,000	1,000	0
355	Travel	555	3,000	3,000	3,000	0
399	Other Contracted Services	154,314	130,000	130,000	126,000	(4,000)
	Total Office of the Principal	1,730,995	2,090,218	2,090,218	2,116,218	26,000
72510	Fiscal Services					
399	Other Contracted Services	45,000	50,000	50,000	50,000	0
	Total Fiscal Services	45,000	50,000	50,000	50,000	0
72610	Operation of Plant					
307	Communication	41,689	50,000	50,000	40,000	(10,000)
399	Other Contracted Services	742,083	829,250	829,250	837,298	8,048
410	Custodial Supplies	37,874	38,500	38,500	38,500	0
415	Electricity	867,448	1,000,000	1,000,000	990,000	(10,000)
434	Natural Gas	75,827	160,000	160,000	150,000	(10,000)
454	Water and Sewer	261,764	325,000	325,000	345,000	20,000
499	Other Supplies and Materials	1,363	3,500	3,500	3,500	0
501	Boiler Insurance	9,074	10,500	10,500	10,500	0
502	Building and Contents Insurance	200,000	250,000	250,000	275,000	25,000
790	Other Equipment	11,703	15,000	15,000	15,000	0
	Total Operation of Plant	2,248,825	2,681,750	2,681,750	2,704,798	23,048
72620	Maintenance of Plant					
105	Supervisor/Director	59,378	74,816	74,816	78,000	3,184
161	Secretary(s)	13,489	23,000	23,000	23,549	549
189	Other Salaries and Wages	206,454	230,000	230,000	242,650	12,650
201	Social Security	22,191	25,078	25,078	26,332	1,254
204	State Retirement	34,392	41,783	41,783	41,580	(203)
207	Medical Insurance	46,858	51,325	51,325	53,892	2,567
335	Maint & Repair Services - Building	219,881	375,000	375,000	250,000	(125,000)
336	Maint & Repair Services - Equipment	176,229	275,000	275,000	275,000	0
355	Travel	99	3,000	3,000	1,500	(1,500)
399	Other Contracted Services	146,567	250,000	250,000	245,000	(5,000)
418	Equipment and Machinery Parts	0	10,000	10,000	8,000	(2,000)
499	Other Supplies and Materials	0	1,000	1,000	1,000	0
790	Other Equipment	0	0	61,684	50,000	50,000
	Total Maintenance of Plant	925,538	1,360,002	1,421,686	1,296,503	(63,499)
72710	Transportation					
105	Supervisor/Director	71,253	74,816	74,816	78,000	3,184
142	Mechanic(s)	105,223	130,000	130,000	100,000	(30,000)
146	Bus Drivers	790,364	865,000	865,000	912,575	47,575
161	Secretary(s)	13,489	23,000	23,000	23,549	549

Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Amended Estimate 2024-2025	Estimate 2025-2026	Difference 2025-2026
189	Other Salaries and Wages	625	0	0		
201	Social Security	74,816	83,600	83,600	82,231	(1,369)
204	State Retirement	93,577	129,389	129,389	129,587	198
207	Medical Insurance	101,951	120,910	120,910	126,956	6,046
212	Employer Medicare	386	0	0		0
299	Other Fringe Benefits	15,355	25,000	25,000	20,000	(5,000)
335	Maintenance and Repair Services - Building	0	5,000	5,000	4,000	(1,000)
338	Maintenance and Repair Services - Vehicles	26,433	30,000	35,936	35,000	5,000
355	Travel	0	3,000	3,000	2,000	(1,000)
399	Other Contracted Services	59,091	60,000	60,000	50,000	(10,000)
412	Diesel Fuel	137,832	200,000	200,000	150,000	(50,000)
418	Equipment and Machinery Parts	508	2,000	2,000	2,000	0
424	Garage Supplies	640	3,000	3,000	3,000	0
425	Gasoline	39,167	45,000	45,000	35,000	(10,000)
433	Lubricants	5,563	12,000	12,000	8,000	(4,000)
442	Propane	44,557	70,000	70,000	60,000	(10,000)
450	Tires and Tubes	6,242	25,000	25,000	15,000	(10,000)
453	Vehicles Parts	48,185	100,000	100,000	90,000	(10,000)
511	Vehicle and Equipment Insurance	50,000	65,000	65,000	75,000	10,000
599	Other Charges	650	5,000	5,000	5,000	0
718	Motor Vehicles	23,075	0	0		0
729	Transportation Equipment	532,054	160,000	160,000	0	(160,000)
	Total Transportation	2,241,036	2,236,715	2,242,651	2,006,898	(229,817)
72810	Central and Other					
201	Social Security	78	383	383	383	0
210	Unemployment Compensation	12,418	20,000	20,000	20,000	0
299	Other Fringe Benefits	1,025	5,000	5,000	5,000	0
316	Contributions	63,341	50,000	50,000	50,000	0
399	Other Contracted Services	17,042	50,000	50,000	50,000	0
499	Other Supplies and Materials	25,846	15,000	17,000	15,000	0
599	Other Charges	7,106	40,000	227,146	174,161	134,161
	Total Central and Other	126,856	180,383	369,529	314,544	134,161
	Total Support Services	12,515,103	14,567,952	15,036,941	14,719,312	151,360
73000	Operation of Non-Instructional Services					
73100	Food Service					
105	Supervisor/Director	36,000	37,500	37,500	39,000	1,500
165	Cafeteria Personnel	16,800	0	0		0
201	Social Security	3,796	2,869	2,869	2,984	115
204	State Retirement	6,252	4,440	4,440	4,712	272
212	Employer Medicare	244	0	0		0
	Total Food Service	63,092	44,809	44,809	46,696	1,887
73300	Community Services					
105	Supervisor/Director	6,828	0	0		0
189	Other Salaries and Wages	70,934	74,548	74,548	76,987	2,439
201	Social security	5,829	5,703	5,703	5,891	188
204	State Retirement	9,207	8,826	8,826	9,301	475
207	Medical Insurance	15,800	16,200	16,200	17,010	810
499	Other Supplies and Materials	4,997	5,000	5,000	5,000	0
719	Office Equipment	0	5,000	5,000	0	(5,000)
	Total Community Services	113,595	115,277	115,277	114,189	(1,088)

Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Amended Estimate 2024-2025	Estimate 2025-2026	Difference 2025-2026
73400	Early Childhood Education					
105	Supervisor/Director	44,379	47,100	47,100	48,000	900
116	Teachers	202,778	223,789	223,789	232,395	8,606
163	Educational Assistants	80,403	84,662	84,662	92,000	7,338
189	Other Salaries and Wages	10,961	12,000	12,000	12,000	0
198	Non-Certified Substitute Teachers	0	5,000	5,000	5,000	0
201	Social Security	22,437	28,500	28,500	29,789	1,289
204	Retirement	26,241	25,678	25,678	33,479	7,801
207	Medical Insurance	43,980	50,326	50,326	35,175	(15,151)
355	Travel	495	500	500	500	0
399	Other Contracted Services	0	0	0		0
429	Instructional Supplies and Materials	10,413	10,500	10,500	15,000	4,500
449	Textbooks-Bound	0	0	0		0
499	Other Supplies and Materials	13,958	14,500	14,500	15,000	500
524	Inservice	0	2,000	2,000	2,000	0
790	Other Equipment	14,085	15,000	15,000	15,000	0
	Total Early Childhood Education	470,130	519,555	519,555	535,338	15,783
	Total Operation of Non-Instructional Services	646,817	679,641	679,641	696,223	16,582
76000	Capital Outlay					
76100	Regular Capital Outlay					
304	Architects	0	97,072	115,163		(97,072)
350	Internet Connectivity	479,214	0	0		0
399	Other Contracted Services	57,746	2,254	0		(2,254)
706	Building Construction	0	790,928	780,928	759,000	(31,928)
707	Building Improvements	0	137,000	137,000	585,000	448,000
790	Other Equipment	0	6,000	0	100,000	94,000
799	Other Capital Outlay	42,425	635,000	635,000	135,000	(500,000)
	Total Regular Capital Outlay	579,385	1,668,254	1,668,091	1,579,000	(89,254)
	Total Estimated Expenditures	34,478,016	39,119,974	39,724,669	39,270,696	150,722
99000	ESTIMATED OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	0	0	0	0	0
	Total Estimated Other Uses	0	0	0	0	0
	Total Estimated Expenditures and Other Uses	34,478,016	39,119,974	39,724,669	39,270,696	150,722
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	256,682	(7,329,605)	(5,844,278)	(6,170,629)	1,158,976
	Estimated Beginning Fund Balances July 1	13,068,733	13,325,415	13,325,415	11,825,415	(1,500,000)
	Fund Balance Audit Adjustment					
	Estimated Ending Fund Balances June 30	13,325,415	5,995,810	7,481,137	5,654,786	(341,024)

	Budgeted FY 2026	Projected FY 2026
Revenue	$ 33,100,067	$ 33,615,409
Exp	39,270,696	36,521,747
Excess/(Deficit)	**$ (6,170,629)**	**$ (2,906,338)**