Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025
	ESTIMATED REVENUES					
40000	Local Taxes					
40100	County Property Taxes					
40110	Current Property Taxes	3,144,196	2,974,879	2,974,879	3,032,648	57,769
40120	Trustee's Collection - Prior Year	63,996	65,000	65,000	65,000	0
40125	Trustee's Collection - Bankruptcy	641	500	500	500	0
40130	Circuit/Clerk & Master Collections - Prior Years	33,469	47,000	47,000	47,000	0
40140	Interest and Penalty	14,071	15,000	15,000	15,000	0
40161	Payments in Lieu of Taxes - TVA	3,495	4,000	4,000	4,000	0
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	2,869,529	2,455,008	2,455,008	2,535,177	80,169
40270	Business Tax	50,007	35,000	35,000	35,000	0
40300	Statutory Local Taxes					
40320	Bank Excise Tax	0	0	0	0	0
40350	Interstate Telecommunication Tax	0	0	0	0	0
	Total Local Taxes	6,185,404	5,602,387	5,602,387	5,740,325	137,938
41000	Licenses and Permits					
41100	Licenses					
41110	Marriage Licenses	1,672	1,300	1,300	1,300	0
	Total Licenses and Permits	1,672	1,300	1,300	1,300	0
43000	Charges for Current Services					
43500	Education Charges					
43517	Tuition - Other	1,000	2,000	2,000	0	(2,000)
43570	Receipts from Individual Schools	22,820	30,000	30,000	30,000	0
43582	Community Service Fees Adults	279	200	200	200	0
	Total Charges for Current Services	24,099	32,200	32,200	30,200	(2,000)
44000	Other Local Revenues					
44100	Recurring Items					
44110	Investment Income	298,729	0	0	0	0
44120	Lease/Rentals	9,258	10,000	10,000	10,000	0
44170	Miscellaneous Refunds	73,181	30,000	30,000	30,000	0

CY MOE Total	PY MOE Total		
5,981,625	5,843,687	137,938	2.64

Net Penny	Rate	Property Tax	
52,287	0.5666	2,962,583	Current
52,287	0.0134	70,065	Increase
52,287	0.5800	3,032,648	Total

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025
					CY MOE Total 5,981,625	PY MOE Total 5,843,687
44500	Nonrecurring Items					
44530	Sale of Equipment	9,332	15,000	15,000	15,000	0
44560	Damages Recovered from Individuals	1,324	3,000	3,000	3,000	0
44570	Contributions and Gifts	11,657	15,000	15,000	15,000	0
44990	Other Local Revenues	0	0	0	0	0
	Total Other Local Revenues	403,481	73,000	73,000	73,000	0
	Total Local Revenue	6,614,656	5,708,887	5,708,887	5,844,825	135,938
46000	State of Tennessee					
46175	On-Behalf Contributions for OPEB	63,566	35,000	35,000	35,000	0
46500	State Education Funds					
46510	Tennessee Investment in Student Achievemen	0	23,886,562	23,886,562	24,228,618	342,056
46511	Basic Education Program	23,055,227	0	0	0	0
46515	Early Childhood Education	417,763	417,796	493,047	490,275	72,479
46520	School Food Service		22,000	22,000	22,000	0
46550	Driver Education	828	5,000	5,000	5,000	0
46590	Other State Education Funds	465,122	240,000	240,000	240,000	0
46591	Coordinated School Health	90,000	0	0	0	0
46594	Family Resource Centers	59,223	0	0	0	0
46790	Other Vocational	0	0	3,000,000		0
46610	Career Ladder Program	53,340	45,000	45,000	45,000	0
46800	Other State Revenues					
46851	State Revenue Sharing - TVA	227,133	230,000	230,000	230,000	0
46980	Other State Grants	95,158	0	124,847	124,847	124,847
46981	Safe Schools	43,000	0	0	0	0
46990	Other State Revenues	0	0	0	258,804	258,804
	Total State of Tennessee	24,570,360	24,881,358	28,081,456	25,679,544	798,186
47000	Federal Government					
47100	Federal Through State					
47590	Other Federal Through State	102,023	0	0		0
47600	Direct Federal Revenue					
47640	ROTC Reimbursement	39,766	70,000	70,000	70,000	0
47990	Other Direct Federal Revenue	166,806	0	0	0	0
	Total Federal Government	308,595	70,000	70,000	70,000	0
48000	Other Governments and Citizens Groups					
48610	Donations	198,000	0	0	0	0
48990	Other	197,892	258,804	278,304	161,000	(97,804)

137,938 2.64

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025	CY MOE Total 5,981,625	PY MOE Total 5,843,687	137,938	2.64
	Total Other Governments and Citizens Groups	395,892	258,804	278,304	161,000	(97,804)				
	Total Estimated Revenues	31,889,503	30,919,049	34,138,647	31,755,369	836,320				
49000	OTHER SOURCES (NON-REVENUE)									
49700	Insurance Recovery	193,594	10,000	10,000	10,000	0				
49800	Transfers In	8,259	25,000	25,000	25,000	0				
	Total Other Sources	201,853	35,000	35,000	35,000	0				
	Total Estimated Revenues & Other Sources	32,091,356	30,954,049	34,173,647	31,790,369	836,320				
	ESTIMATED EXPENDITURES									
71000	Instruction									
71100	Regular Instruction Program									
116	Teachers	9,006,758	10,065,910	10,044,910	10,273,253	207,343				
117	Career Ladder Program	42,000	45,000	45,000	45,000	0				
128	Homebound Teachers	0	10,797	10,797	12,000	1,203				
140	Salary Supplements	334,741	414,200	414,200	460,000	45,800				
163	Educational Assistants	347,585	402,000	423,000	460,000	58,000				
189	Other Salaries and Wages	437,806	405,000	405,000	420,000	15,000				
198	Non-Certified Substitute Teachers	182,692	185,000	185,000	175,000	(10,000)				
201	Social Security	752,931	1,095,393	1,095,394	906,162	(189,231)				
204	State Retirement	787,535	972,254	972,254	1,016,744	44,490				
207	Medical Insurance	1,517,010	2,270,840	2,270,840	2,000,000	(270,840)				
212	Employer Medicare	2,947	0	0	0	0				
215	On-behalf Payments to OPEB	20,490	0	0	0	0				
336	Maint and Repair Service - Equipment	16,000	16,000	16,000	12,000	(4,000)				
399	Other Contracted Services	69,599	85,000	45,000	55,000	(30,000)				
429	Instructional Supplies and Materials	147,908	125,000	125,000	125,000	0				
449	Textbooks	181,914	175,000	245,000	175,000	0				
499	Other Supplies and Materials	8,105	10,000	10,000	8,000	(2,000)				
599	Other Charges	850	0	0	0	0				
722	Regular Instructional Equipment	168,656	100,000	70,000	50,000	(50,000)				
	Total Instructional Program	14,025,527	16,377,394	16,377,395	16,193,159	(184,235)				
71150	Alternative Instruction Program									
116	Teachers	114,800	190,000	189,925	195,000	5,000				
163	Educational Assistants	19,811	22,900	22,975	25,000	2,100				
201	Social Security	9,968	16,287	16,287	16,830	543				
204	State Retirement	17,523	19,811	19,811	19,656	(155)				

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025
					CY MOE Total 5,981,625	PY MOE Total 5,843,687
207	Medical Insurance	26,334	33,812	33,812	36,179	2,367
355	Travel	0	3,000	3,000	1,500	(1,500)
429	Instructional Supplies and Materials	981	1,500	1,500	1,500	0
499	Other Supplies and Materials	808	1,500	1,500	1,500	0
	Total Alternative Schools	190,225	288,810	288,810	297,165	8,355
71200	Special Education Program					
116	Teachers	1,639,984	1,908,233	1,905,733	1,980,000	71,767
124	Psychological Personnel	67,344	77,203	77,203	0	(77,203)
128	Homebound Teachers	4,016	15,000	15,000	15,000	0
163	Educational Assistants	340,991	406,000	441,500	510,000	104,000
171	Speech Pathologist	189,303	260,000	260,000	300,000	40,000
201	Social Security	164,432	201,971	204,017	214,583	12,612
204	State Retirement	213,202	237,779	241,687	256,948	19,169
207	Medical Insurance	322,667	359,725	371,575	399,706	39,981
212	Employer Medicare	0	0	479	0	0
399	Other Contracted Services	214,770	250,000	250,000	180,000	(70,000)
429	Instructional Supplies and Materials	0	0	8,000	7,000	7,000
499	Other Supplies and Materials	0	5,000	5,000	5,000	0
725	Special Education Equipment	0	0	15,968	5,404	5,404
	Total Special Educational Program	3,156,709	3,720,911	3,796,162	3,873,641	152,730
71300	Career and Technical Education Program					
116	Teachers	735,588	862,530	862,530	900,000	37,470
140	Supplements	12,000	12,000	12,000	6,000	(6,000)
189	Other Salaries and Wages	1,200	14,000	14,000	14,000	0
198	Non-Certified Substitute Teachers	15,938	20,000	20,000	18,000	(2,000)
201	Social Security	56,702	68,992	68,992	71,757	2,765
204	State Retirement	65,453	75,277	75,277	79,598	4,321
207	Medical Insurance	103,140	121,439	121,439	121,487	48
307	Communications	0	15,000	10,771	0	(15,000)
355	Travel	1,088	5,500	2,500	2,000	(3,500)
399	Other Contracted Services	10,000	20,000	20,000	0	(20,000)
429	Instructional Supplies and Materials	2,886	15,500	16,500	11,000	(4,500)
449	Text Books	11,154	7,000	7,000	7,000	0
471	Software	0	0	378,560	139,850	139,850
499	Other Supplies and Materials	36,986	48,000	91,068	25,000	(23,000)
524	Inservice	63	3,000	0	0	(3,000)
599	Other Charges	5,538	9,000	17,229	3,500	(5,500)
730	Vocational Instruction Equipment	3,157	30,000	1,253,708	430,970	400,970
790	Vocational Other Equipment	0	10,000	10,000	10,000	0

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Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025	CY MOE Total 5,981,625	PY MOE Total 5,843,687	137,938	2.64
	Total Vocational Education Program	1,060,893	1,337,238	2,981,574	1,840,162	502,924				
	Total Instruction	18,433,354	21,724,353	23,443,941	22,204,127	479,774				
72000	Support Services									
72110	Attendance									
105	Supervisor/Director	79,240	85,000	76,855	92,000	7,000				
189	Other Salaries & Wages	34,126	36,857	45,002	56,000	19,143				
201	Social Security	8,653	9,218	9,218	11,322	2,104				
204	State Retirement	10,927	8,312	8,312	12,482	4,170				
207	Medical Insurance	11,442	17,244	17,244	18,451	1,207				
355	Travel	2,578	3,000	3,000	3,000	0				
399	Other Contracted Services	8,407	20,000	20,000	20,000	0				
499	Other Supplies and Materials	1,635	3,000	3,000	2,000	(1,000)				
524	In Service/Staff Development	0	1,000	1,000	1,000	0				
719	Office Equipment	0	6,000	6,000	5,000	(1,000)				
	Total Attendance	157,008	189,631	189,631	221,255	31,624				
72120	Health Services									
105	Supervisor/Director	68,253	71,000	71,253	75,000	4,000				
130	Social Workers	0	0	0	96,000	96,000				
131	Medical Personnel	163,424	360,000	360,000	380,000	20,000				
189	Other Salaries & Wages	51,020	56,000	55,747	57,000	1,000				
201	Social security	21,085	37,248	37,248	46,512	9,264				
204	State Retirement	27,811	47,354	47,354	54,720	7,366				
207	Medical Insurance	22,942	53,588	53,588	57,339	3,751				
355	Travel	4,503	5,000	5,000	4,000	(1,000)				
399	Other Contracted Services	4,215	6,000	6,000	56,821	50,821				
413	Drugs and Medical Supplies	3,819	5,500	5,500	5,500	0				
499	Other Supplies and Materials	2,720	3,500	3,500	3,500	0				
524	Inservice	488	5,000	5,000	4,000	(1,000)				
599	Other Charges	9,068	5,000	5,000	5,000	0				
735	Health Equipment	9,577	5,500	5,500	5,500	0				
	Total Health Service	388,925	660,690	660,690	850,892	190,202				
72130	Other Student Support									
123	Guidance Personnel	531,343	667,000	607,000	685,000	18,000				
189	Other Salaries and Wages	86,190	96,184	181,084	190,000	93,816				
201	Social Security	46,374	57,566	59,471	66,938	9,372				
204	State Retirement	61,507	57,650	59,891	74,885	17,235				
207	Medical Insurance	65,836	78,790	78,790	84,305	5,515				

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					CY MOE Total 5,981,625	PY MOE Total 5,843,687
212	Employer Medicare	11	0	0	0	0
322	Evaluating and Testing	40,000	40,000	40,000	20,000	(20,000)
344	Payments to Schools - Other	80,000	80,000	80,000	80,000	0
355	Travel	2,690	5,000	8,000	8,000	3,000
399	Other Contracted Services	24,412	25,000	25,000	25,000	0
499	Other Supplies and Materials	4,000	4,000	4,000	4,000	0
524	Inservice	0	3,000	3,000	3,000	0
599	Other Charges	1,740	10,000	7,000	7,000	(3,000)
	Total Other Student Support	944,103	1,124,190	1,153,236	1,248,128	123,938
72210	Regular Instruction Program					
105	Supervisor/Director	42,100	45,100	65,100	119,000	73,900
129	Librarians	426,777	475,000	455,000	485,000	10,000
161	Secretary(s)	201,768	220,000	220,000	235,000	15,000
162	Clerical Personnel	215,804	255,000	255,000	272,000	17,000
189	Other Salaries and Wages	21,069	20,000	20,000	20,000	0
201	Social Security	66,364	78,803	78,803	86,522	7,719
204	State Retirement	85,188	103,692	103,692	113,047	9,355
207	Medical Insurance	154,660	177,615	177,615	190,048	12,433
212	Employer Medicare	23	0	0	0	0
336	Maint and Repair Services - Equipment	4,000	4,000	4,000	4,000	0
355	Travel	1,081	5,000	5,000	2,500	(2,500)
399	Other Contracted Services	14,680	16,000	16,000	16,000	0
432	Library Books and Media	8,000	8,000	8,000	8,000	0
499	Other Supplies and Materials	3,168	6,000	6,000	5,000	(1,000)
524	In-Service/Staff Development	276	2,000	2,000	2,000	0
701	Administration Equipment	0	0	54,847	0	0
722	Regular Instruction Equipment	10,000	10,000	10,000	0	(10,000)
790	Other Equipment	6,790	50,000	120,000	0	(50,000)
	Total Regular Instruction Program	1,261,748	1,476,210	1,601,057	1,558,117	81,907
72220	Special Education Program					
105	Supervisor/Director	72,938	84,088	84,088	96,742	12,654
124	Psychological Personnel	0	0	0	80,000	80,000
131	Medical Personnel	0	0	0	65,335	65,335
189	Other Salaries and Wages	5,000	5,000	5,000	5,000	0
196	In-Service Training	425	2,000	2,000	2,000	0
201	Social Security	5,843	6,968	6,968	19,054	12,086
204	State Retirement	6,338	7,742	7,742	19,683	11,941
207	Medical Insurance	7,900	8,100	8,100	8,667	567
336	Maint and Repair Services - Equipment	794	5,000	5,000	5,000	0
355	Travel	7,045	7,500	7,500	7,500	0

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Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025
524	In-Service Training	2,231	7,000	7,000	4,000	(3,000)
	Total Special Education Program	108,514	133,398	133,398	312,981	179,583
72230	Career and Technical Education Program					
105	Supervisor/Director	167,860	173,500	173,500	89,613	(83,887)
189	Other Salaries and Wages	2,000	2,000	121,230	81,937	79,937
201	Social Security	7,488	13,426	22,547	13,075	(351)
204	State Retirement	7,204	7,531	19,880	13,633	6,102
207	Medical Insurance	7,542	8,100	32,400	24,867	16,767
336	Maint and Repair Services - Equipment	0	3,000	3,000	3,000	0
355	Travel	766	2,000	2,000	2,000	0
399	Other Contracted Services	0	0	5,000	3,000	3,000
499	Other Supplies and Materials	1,094	3,000	45,700	0	(3,000)
524	In-Service Training	0	0	34,400	0	0
790	Other Equipment	0	0	47,458	0	0
	Total Vocational Education Program	193,954	212,557	507,115	231,125	18,568
72250	Technology					
105	Supervisor	68,253	73,713	73,713	74,816	1,103
189	Other Salaries and Wages	5,167	10,000	10,000	70,659	60,659
201	Social Security	5,589	6,197	6,197	11,129	4,932
204	State Retirement	8,198	9,582	9,582	14,511	4,929
207	Medical Insurance	7,900	8,100	8,100	8,667	567
336	Maint and Repair Services - Equipment	1,350	10,000	10,000	10,000	0
350	Internet Connectivity	92,786	105,000	100,000	105,000	0
355	Travel	354	2,000	2,000	2,000	0
399	Other Contracted Services	97,633	105,000	115,000	90,000	(15,000)
499	Other Supplies and Materials	1,870	2,000	2,000	2,000	0
722	Regular Instruction Equipment	31,505	120,000	115,000	75,000	(45,000)
	Total Technology	320,605	451,592	451,592	463,782	12,190
72290	Other Programs					
215	On-Behalf Payments for OPEB	63,566	35,000	35,000	35,000	0
	Total Other Programs	63,566	35,000	35,000	35,000	0
72310	Board of Education					
191	Board and Committee Members Fees	9,059	16,800	16,800	16,800	0
196	In-Service Training	3,381	12,000	12,000	12,000	0
201	Social Security	547	2,203	2,203	2,203	0
204	Medical Insurance	0	0	0	15,800	15,800

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305	Audit Services	27,500	35,000	35,000	35,000	0				
320	Dues and Memberships	19,220	32,000	32,000	32,000	0				
331	Legal Services	35,426	40,000	40,000	40,000	0				
355	Travel	0	5,000	5,000	5,000	0				
399	Other Contracted Services	16,947	17,000	17,000	17,000	0				
506	Liability Insurance	76,224	150,000	150,000	150,000	0				
510	Trustees Commission	132,008	140,000	140,000	140,000	0				
513	Workers Compensation Insurance	166,339	250,000	250,000	240,000	(10,000)				
515	Liability Claims	500	0	0	0	0				
534	Refund to Applicant for Criminal Investigation	0	6,200	6,200	1,000	(5,200)				
599	Other Charges	7,434	10,000	10,000	10,000	0				
	Total Board of Education	494,585	716,203	716,203	716,803	600				
72320	Director of Schools									
101	County Official/Administrative Officer	115,000	125,000	125,000	125,000	0				
117	Career Ladder Program	0	1,000	1,000	0	(1,000)				
161	Secretary(s)	96,768	108,000	108,000	116,000	8,000				
201	Social Security	16,062	17,901	17,901	18,437	536				
204	State Retirement	20,859	24,037	24,037	24,984	947				
207	Medical Insurance	11,900	14,000	14,000	14,980	980				
307	Communication	244	3,000	3,000	3,000	0				
336	Maint and Repair Services - Equipment	11,332	20,000	20,000	15,000	(5,000)				
348	Postal Charges	0	1,000	1,000	1,000	0				
355	Travel	2,178	3,400	3,400	1,400	(2,000)				
399	Other Contracted Service	672	5,000	5,000	5,000	0				
435	Office Supplies	1,726	2,500	2,500	2,500	0				
499	Other Supplies and Materials	2,725	3,500	3,500	3,500	0				
599	Other Charges	14,349	0	0	0	0				
	Total Office of the Superintendent	293,815	328,338	328,338	330,801	2,463				
72410	Office of the Principal									
104	Principals	673,634	780,000	780,000	780,000	0				
139	Assistant Principals	517,280	570,000	570,000	650,000	80,000				
189	Other Salaries and Wages	89,100	96,184	96,184	101,507	5,323				
201	Social Security	95,556	110,504	110,504	117,160	6,656				
204	State Retirement	112,841	125,892	125,892	137,836	11,944				
207	Medical Insurance	134,327	158,612	158,612	169,715	11,103				
348	Postal Charges	1,600	1,600	1,600	1,000	(600)				
355	Travel	292	3,600	3,600	3,000	(600)				
399	Other Contracted Services	135,991	168,000	168,000	130,000	(38,000)				
701	Administration Equipment	32,444	0	0	0	0				

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025
	Total Office of the Principal	1,793,065	2,014,392	2,014,392	2,090,218	75,826
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	39,481	50,000	50,000	50,000	0
399	Other Contracted Services	717,290	775,000	775,000	829,250	54,250
410	Custodial Supplies	34,018	38,500	38,500	38,500	0
415	Electricity	883,028	975,000	975,000	1,000,000	25,000
434	Natural Gas	85,127	200,000	185,000	160,000	(40,000)
454	Water and Sewer	285,921	315,000	315,000	325,000	10,000
499	Other Supplies and Materials	332	3,500	3,500	3,500	0
501	Boiler Insurance	8,412	10,000	10,000	10,500	500
502	Building and Contents Insurance	177,538	200,000	200,000	250,000	50,000
790	Other Equipment	0	0	15,000	15,000	15,000
	Total Operation of Plant	2,231,147	2,567,000	2,567,000	2,681,750	114,750
72620	Maintenance of Plant					
105	Supervisor/Director	63,135	73,713	73,713	74,816	1,103
161	Secretary(s)	12,303	13,489	13,489	23,000	9,511
189	Other Salaries and Wages	223,230	270,000	270,000	230,000	(40,000)
201	Social Security	23,207	27,275	27,275	25,078	(2,197)
204	State Retirement	35,376	42,214	42,214	41,783	(431)
207	Medical Insurance	44,829	47,967	47,967	51,325	3,358
335	Maint & Repair Services - Building	461,802	347,600	347,600	375,000	27,400
336	Maint & Repair Services - Equipment	178,716	264,000	264,000	275,000	11,000
355	Travel	3,920	5,000	5,000	3,000	(2,000)
399	Other Contracted Services	141,278	231,000	231,000	250,000	19,000
418	Equipment and Machinery Parts	0	10,000	10,000	10,000	0
499	Other Supplies and Materials	0	1,000	1,000	1,000	0
701	Administrative Equipment	0	0	0	0	0
707	Building Improvements	44,607	0	0	0	0
717	Maintenance Equipment	0	0	0	0	0
718	Motor Vehicles	0	0	0	0	0
	Total Maintenance of Plant	1,232,403	1,333,258	1,333,258	1,360,002	26,744
72710	Transportation					
105	Supervisor/Director	65,000	70,203	71,253	74,816	4,613

CY MOE Total	PY MOE Total		
5,981,625	5,843,687	137,938	2.64

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025
142	Mechanic(s)	84,639	140,000	140,000	130,000	(10,000)
146	Bus Drivers	679,508	790,000	788,950	865,000	75,000
161	Secretary(s)	12,303	13,489	13,489	23,000	9,511
201	Social Security	61,781	76,612	76,613	83,600	6,988
204	State Retirement	102,435	91,000	91,001	129,389	38,389
207	Medical Insurance	107,800	113,000	113,000	120,910	7,910
212	Employer Medicare	382	0	0	0	0
299	Other Fringe Benefits	17,445	37,500	37,500	25,000	(12,500)
335	Maintenance and Repair Services - Building	0	5,000	5,000	5,000	0
338	Maintenance and Repair Services - Vehicles	9,596	30,000	30,000	30,000	0
355	Travel	0	3,000	3,000	3,000	0
399	Other Contracted Services	39,355	60,000	60,000	60,000	0
412	Diesel Fuel	153,178	220,000	220,000	200,000	(20,000)
418	Equipment and Machinery Parts	0	2,000	2,000	2,000	0
424	Garage Supplies	0	4,000	4,000	3,000	(1,000)
425	Gasoline	39,294	45,000	45,000	45,000	0
433	Lubricants	1,754	12,000	12,000	12,000	0
442	Propane	45,611	75,000	75,000	70,000	(5,000)
450	Tires and Tubes	17,963	30,000	30,000	25,000	(5,000)
453	Vehicles Parts	62,437	115,000	115,000	100,000	(15,000)
511	Vehicle and Equipment Insurance	44,384	50,000	50,000	65,000	15,000
599	Other Charges	0	5,000	5,000	5,000	0
718	Motor Vehicles	0	80,000	80,000	0	(80,000)
729	Transportation Equipment	435,672	478,500	563,265	160,000	(318,500)
790	Other Equipment	0	0	0	0	0
	Total Transportation	1,980,537	2,546,304	2,631,071	2,236,715	(309,589)
72810	Central and Other					
201	Social Security	210	383	383	383	0
210	Unemployment Compensation	0	35,000	35,000	20,000	(15,000)
299	Other Fringe Benefits	2,675	5,000	5,000	5,000	0
316	Contributions	140,000	152,500	152,500	50,000	(102,500)
399	Other Contracted Services	9,876	35,000	35,000	50,000	15,000
499	Other Supplies and Materials	13,111	30,000	28,728	15,000	(15,000)
599	Other Charges	47,748	148,980	150,252	40,000	(108,980)
	Total Central and Other	213,620	406,863	406,863	180,383	(226,480)
	Total Support Services	11,722,595	14,245,626	14,778,843	14,567,952	322,326
73000	Operation of Non-Instructional Services					
73100	Food Service					
105	Supervisor/Director	32,500	36,000	36,000	37,500	1,500

CY MOE Total	PY MOE Total		
5,981,625	5,843,687	137,938	2.64

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025
165	Cafeteria Personnel	16,800	0	0	0	0
201	Social Security	3,528	2,754	2,754	2,869	115
204	State Retirement	5,192	4,262	4,262	4,440	178
212	Employer Medicare	244	0	0	0	0
	Total Food Service	58,264	43,016	43,016	44,809	1,793
73300	Community Services					
105	Supervisor/Director	34,126	36,900	9,000	0	(36,900)
189	Other Salaries and Wages	60,934	68,000	71,000	74,548	6,548
201	Social security	7,145	8,025	6,120	5,703	(2,322)
204	State Retirement	10,679	12,420	10,179	8,826	(3,594)
207	Medical Insurance	18,911	19,289	19,289	16,200	(3,089)
499	Other Supplies and Materials	4,997	5,000	5,000	5,000	0
719	Office Equipment	300	5,000	5,000	5,000	0
	Total Community Services	137,092	154,634	125,588	115,277	(39,357)
73400	Early Childhood Education					
105	Supervisor/Director	42,100	45,100	45,100	47,100	2,000
116	Teachers	195,989	218,000	218,000	223,789	5,789
163	Educational Assistants	66,552	80,000	80,646	84,662	4,662
189	Other Salaries and Wages	10,133	12,000	11,354	12,000	0
198	Non-Certified Substitute Teachers	0	5,000	5,000	5,000	0
201	Social Security	23,192	27,548	27,548	28,500	952
204	Retirement	29,301	32,000	32,000	25,678	(6,322)
207	Medical Insurance	51,479	64,940	47,034	50,326	(14,614)
355	Travel	0	500	500	500	0
399	Other Contracted Services	0	2,000	0	0	(2,000)
429	Instructional Supplies and Materials	10,642	10,500	10,500	10,500	0
449	Textbooks-Bound	1,955	0	0	0	0
499	Other Supplies and Materials	14,849	10,500	14,500	14,500	4,000
524	Inservice	0	2,000	0	2,000	0
790	Other Equipment	10,972	15,000	32,906	15,000	0
	Total Early Childhood Education	457,164	525,088	525,088	519,555	(5,533)
	Total Operation of Non-Instructional Services	652,520	722,738	693,692	679,641	(43,097)
76000	Capital Outlay					
76100	Regular Capital Outlay					
304	Architects	0	0	97,072	97,072	97,072
399	Other Contracted Services	0	0	60,000	2,254	2,254

CY MOE Total	PY MOE Total		
5,981,625	5,843,687	137,938	2.64

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025	[illegible] Total 5,981,625	PY MOE Total 5,843,687	137,938	2.64
706	Building Construction	0	0	790,928	790,928	790,928				
707	Building Improvements	0	0	137,000	137,000	137,000				
790	Other Equipment	0	0	6,000	6,000	6,000				
799	Other Capital Outlay	330,015	2,011,000	2,011,000	635,000	(1,376,000)				
	Total Regular Capital Outlay	330,015	2,011,000	3,102,000	1,668,254	(342,746)				
82300	Other Debt Service									
82330	Education									
620	Debt Service Contribution to Primary Governm	0	0	0	0	0				
	Total Regular Capital Outlay	0	0	0	0	0				
	Total Estimated Expenditures	31,138,484	38,703,717	42,018,477	39,119,974	416,257				
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	31,138,484	38,703,717	42,018,477	39,119,974	416,257				
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	952,872	(7,749,668)	(7,844,830)	(7,329,605)	420,063				
	Estimated Beginning Fund Balances July 1	12,115,861	13,068,733	13,068,733	11,968,733	(1,100,000)				
	Fund Balance Audit Adjustment									
	Estimated Ending Fund Balances June 30	13,068,733	5,319,065	5,223,904	4,639,128	(679,937)				