Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027
	ESTIMATED REVENUES					
40000	Local Taxes					
40100	County Property Taxes					
40110	Current Property Taxes	3,168,716	2,773,333	2,773,333	3,006,912	233,579
40120	Trustee's Collection - Prior Year	67,993	75,000	75,000	75,000	0
40125	Trustee's Collection - Bankruptcy	103	500	500	500	0
40130	Circuit/Clerk & Master Collections - Prior Years	29,377	40,000	40,000	25,000	(15,000)
40140	Interest and Penalty	13,586	15,000	15,000	15,000	0
40161	Payments in Lieu of Taxes - TVA	2,890	3,500	3,500	2,500	(1,000)
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	3,293,354	2,975,000	2,975,000	3,100,000	125,000
40270	Business Tax	45,181	45,000	45,000	45,000	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	6,627,200	5,933,333	5,933,333	6,275,912	342,579
41000	Licenses and Permits					
41100	Licenses					
41110	Marriage Licenses	1,320	1,300	1,300	1,300	0
	Total Licenses and Permits	1,320	1,300	1,300	1,300	0
43000	Charges for Current Services					
43500	Education Charges					
43517	Tuition - Other	0	0	0	0	0
43570	Receipts from Individual Schools	12,502	30,000	30,000	25,000	(5,000)
43582	Community Service Fees Adults	126	200	200	200	0
	Total Charges for Current Services	12,628	30,200	30,200	25,200	(5,000)
44000	Other Local Revenues					
44100	Recurring Items					
44110	Investment Income	339,950	0	0	0	0
44120	Lease/Rentals	2,230	7,500	7,500	7,500	0
44170	Miscellaneous Refunds	23,821	30,000	30,000	40,000	10,000
44500	Nonrecurring Items					

CY MOE Total	PY MOE Total		
6,504,712	6,162,133	342,579	5.56%

Net Penny	Rate	Property Tax	
83,969	0.3381	2,838,975	Current
83,969	0.0200	167,937	Increase
83,969	0.3581	3,006,912	Total

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027
44530	Sale of Equipment	15,379	15,000	15,000	15,000	0
44560	Damages Recovered from Individuals	20,316	3,000	3,000	3,000	0
44570	Contributions and Gifts	66,834	20,000	20,000	20,000	0
44990	Other Local Revenues	0	30,000	30,000	0	(30,000)
	Total Other Local Revenues	468,530	105,500	105,500	85,500	(20,000)
	Total Local Revenue	7,109,678	6,070,333	6,070,333	6,387,912	317,579
46000	State of Tennessee					
46175	On-Behalf Contributions for OPEB	69,895	40,000	40,000	50,000	10,000
46500	State Education Funds					
46510	Tennessee Investment in Student Achievemer	24,453,717	25,081,234	25,081,234	25,367,661	286,427
46513	TISA-On-behalf Payments	50,082	0	0	17,332	
46515	Early Childhood Education	456,119	445,000	445,000	425,000	(20,000)
46520	School Food Service	16,684	22,000	22,000	22,000	0
46550	Driver Education	8,199	10,000	10,000	10,000	0
46590	Other State Education Funds	292,095	240,000	818,937	240,000	0
46591	Coordinated School Health	0	0	0	0	0
46594	Family Resource Centers	0	0	0	0	0
46610	Career Ladder Program	36,983	37,500	37,500	27,360	(10,140)
46790	Other Vocational	160,426	759,000	1,543,702	0	(759,000)
46800	Other State Revenues					
46851	State Revenue Sharing - TVA	204,756	220,000	220,000	220,000	0
46980	Other State Grants	67,684	0	0	0	0
46981	Safe Schools	0	0	0	0	0
46990	Other State Revenues	370,158	100,000	100,000	200,000	100,000
	Total State of Tennessee	26,186,798	26,954,734	28,318,372	26,579,353	(375,381)
47000	Federal Government					
47100	Federal Through State					
47143	Special Education-Grants to States	31,639	0	0	0	0
47401	American Rescue Plan Act Grant #1	0	0	0	0	0
47590	Other Federal Through State	49,858	0	0	0	0
47600	Direct Federal Revenue					
47640	ROTC Reimbursement	88,422	65,000	65,000	75,000	10,000
47990	Other Direct Federal Revenue	0	0	0	0	0
	Total Federal Government	169,919	65,000	65,000	75,000	10,000
48000	Other Governments and Citizens Groups					
48130	Contributions	532,794	0	0	0	0
48990	Other	49,921	0	4,000	110,000	110,000
	Total Other Governments and Citizens Groups	582,715	0	4,000	110,000	110,000

CY MOE Total	PY MOE Total		
6,504,712	6,162,133	342,579	5.56%

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027	CY MOE Total 6,504,712	PY MOE Total 6,162,133	342,579	5.56%
	Total Estimated Revenues	34,049,110	33,090,067	34,457,705	33,152,265	62,198				
49000	OTHER SOURCES (NON-REVENUE)									
49700	Insurance Recovery	212,961	0	0	0	0				
49800	Transfers In	137,817	10,000	10,000	0	(10,000)				
	Total Other Sources	350,778	10,000	10,000	0	(10,000)				
	Total Estimated Revenues & Other Sources	34,399,888	33,100,067	34,467,705	33,152,265	52,198				
	ESTIMATED EXPENDITURES									
71000	Instruction									
71100	Regular Instruction Program									
116	Teachers	10,131,640	10,722,365	10,722,365	10,841,539	119,174				
117	Career Ladder Program	33,000	35,000	35,000	24,000	(11,000)				
128	Homebound Teachers	2,569	6,000	6,000	8,000	2,000				
140	Salary Supplements	438,836	440,000	440,000	457,600	17,600				
163	Educational Assistants	475,025	497,075	497,075	475,000	(22,075)				
188	Bonus Payments	0	0	504,000	0	0				
189	Other Salaries and Wages	390,041	410,000	410,000	410,000	0				
198	Non-Certified Substitute Teachers	171,150	210,000	210,000	210,000	0				
201	Social Security	837,646	922,514	961,070	920,384	(2,130)				
204	State Retirement	741,859	918,910	955,291	898,784	(20,126)				
207	Medical Insurance	1,598,253	2,090,000	2,090,000	1,751,063	(338,937)				
212	Employer Medicare	2,759	0	0	0	0				
215	On-behalf Payments to OPEB	26,391	0	0	0	0				
336	Maint and Repair Service - Equipment	7,347	10,000	10,000	15,000	5,000				
399	Other Contracted Services	9,557	107,000	117,000	65,000	(42,000)				
429	Instructional Supplies and Materials	129,205	115,000	115,000	135,000	20,000				
449	Textbooks	211,456	150,000	150,000	325,400	175,400				
471	Software	0	0	0	0	0				
499	Other Supplies and Materials	23,984	8,000	3,000	3,000	(5,000)				
595	TISA-On-behalf Payments	40,177	0	0	0	0				
599	Other Charges	1,650	0	0	0	0				
722	Regular Instructional Equipment	41,067	150,000	145,000	125,000	(25,000)				
730	Vocational Instruction Equipment	0	0	0	0	0				
	Total Instructional Program	15,313,612	16,791,864	17,370,801	16,664,770	(127,094)				
71150	Alternative Instruction Program									
116	Teachers	169,786	213,289	213,289	205,000	(8,289)				
163	Educational Assistants	24,054	26,000	26,000	27,000	1,000				
201	Social Security	13,924	18,306	18,306	17,748	(558)				

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027
204	State Retirement	13,864	17,438	17,438	15,475	(1,963)
207	Medical Insurance	19,971	37,988	37,988	23,002	(14,986)
355	Travel	1,390	2,000	2,000	1,500	(500)
429	Instructional Supplies and Materials	1,045	1,000	1,000	1,000	0
499	Other Supplies and Materials	1,317	1,000	1,000	1,000	0
	Total Alternative Schools	245,351	317,021	317,021	291,725	(25,296)
71200	Special Education Program					
116	Teachers	1,872,137	2,021,836	1,936,836	2,025,430	3,594
124	Psychological Personnel	0	0	0	0	0
128	Homebound Teachers	3,319	7,500	7,500	7,500	0
163	Educational Assistants	477,636	528,820	528,820	521,820	(7,000)
171	Speech Pathologist	225,115	255,769	183,769	180,000	(75,769)
201	Social Security	188,915	210,266	198,256	199,637	(10,629)
204	State Retirement	215,032	217,170	205,786	219,032	1,862
207	Medical Insurance	406,600	414,442	414,442	382,181	(32,261)
212	Employer Medicare	0	0	0	0	0
312	Contracts with Private Agencies	122,711	105,000	105,000	200,000	95,000
399	Other Contracted Services	64,314	75,000	75,000	95,000	20,000
429	Instructional Supplies and Materials	1,003	7,000	7,000	5,000	(2,000)
499	Other Supplies and Materials	1,545	5,000	5,000	5,000	0
595	TISA-On-behalf Payments	9,905	0	0	0	0
725	Special Education Equipment	0	5,000	5,000	5,000	0
	Total Special Educational Program	3,588,232	3,852,803	3,672,408	3,845,600	(7,203)
71300	Career and Technical Education Program					
116	Teachers	896,864	932,216	932,216	925,000	(7,216)
140	Supplements	604	6,000	6,000	6,000	0
189	Other Salaries and Wages	150	5,000	5,000	5,000	0
198	Non-Certified Substitute Teachers	18,000	21,600	21,600	21,600	0
201	Social Security	68,150	73,809	73,809	73,256	(553)
204	State Retirement	62,790	73,785	73,785	64,201	(9,584)
207	Medical Insurance	104,665	127,562	127,562	161,027	33,465
307	Communications	0	0	0	0	0
336	Maintenance and Repair Services-Equipment	3,921	0	0	0	0
355	Travel	6,944	9,000	9,000	9,000	0
399	Other Contracted Services	0	0	0	0	0
429	Instructional Supplies and Materials	3,405	10,000	10,000	5,000	(5,000)
449	Text Books	5,324	7,000	7,000	7,000	0
471	Software	0	0	141,050	0	0
499	Other Supplies and Materials	11,776	20,000	20,000	10,000	(10,000)
599	Other Charges	82,520	3,500	3,500	3,500	0
730	Vocational Instruction Equipment	102,920	15,000	476,113	10,000	(5,000)
790	Other Equipment	3,466	10,000	10,000	10,000	0

CY MOE Total	PY MOE Total		
6,504,712	6,162,133	342,579	5.56%

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027	CY MOE Total 6,504,712	PY MOE Total 6,162,133	342,579	5.56%
	Total Vocational Education Program	1,371,499	1,314,472	1,916,635	1,310,584	(3,888)				
	Total Instruction	20,518,694	22,276,160	23,276,864	22,112,679	(163,481)				
72000	Support Services									
72110	Attendance									
105	Supervisor/Director	62,394	96,000	96,000	101,712	5,712				
189	Other Salaries & Wages	55,437	57,932	57,932	59,000	1,068				
201	Social Security	8,668	11,776	11,776	12,294	518				
204	State Retirement	11,492	15,639	15,639	14,347	(1,292)				
207	Medical Insurance	15,800	19,374	19,374	9,900	(9,474)				
355	Travel	308	1,500	1,500	1,500	0				
399	Other Contracted Services	15,852	20,000	20,000	5,500	(14,500)				
499	Other Supplies and Materials	800	1,500	1,500	1,000	(500)				
524	In Service/Staff Development	500	1,500	1,500	0	(1,500)				
719	Office Equipment	0	0	0	0	0				
	Total Attendance	171,251	225,221	225,221	205,253	(19,968)				
72120	Health Services									
105	Supervisor/Director	74,104	78,000	78,000	78,000	0				
130	Social Workers	88,171	102,800	102,800	109,289	6,489				
131	Medical Personnel	382,670	397,459	397,459	410,000	12,541				
189	Other Salaries & Wages	56,443	59,100	109,100	64,000	4,900				
201	Social security	44,449	48,758	52,583	50,589	1,831				
204	State Retirement	53,324	58,551	63,051	58,780	229				
207	Medical Insurance	65,201	60,206	60,206	74,942	14,736				
212	Employer Medicare	139	0	0	0	0				
355	Travel	2,419	2,000	2,000	2,000	0				
399	Other Contracted Services	22,095	35,000	35,000	35,000	0				
413	Drugs and Medical Supplies	4,988	5,500	5,500	5,500	0				
499	Other Supplies and Materials	2,676	3,000	3,000	3,000	0				
524	Inservice	2,864	3,000	3,000	3,000	0				
599	Other Charges	17,953	4,000	55,170	4,000	0				
735	Health Equipment	4,635	4,000	4,000	4,000	0				
	Total Health Service	822,131	861,374	970,869	902,100	40,726				
72130	Other Student Support									
123	Guidance Personnel	656,370	719,709	719,709	800,000	80,291				
189	Other Salaries and Wages	186,774	193,500	193,500	200,000	6,500				
201	Social Security	62,040	67,861	67,861	76,500	8,639				
204	State Retirement	59,980	71,231	71,231	73,183	1,952				
207	Medical Insurance	99,169	88,521	88,521	126,777	38,256				

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027
322	Evaluating and Testing	3,133	16,000	16,000	73,000	57,000
344	Payments to Schools - Other	64,000	64,000	64,000	56,000	(8,000)
355	Travel	7,862	8,000	8,000	8,000	0
399	Other Contracted Services	0	10,000	10,000	49,000	39,000
499	Other Supplies and Materials	338	4,000	4,000	3,000	(1,000)
524	Inservice	150	2,000	2,000	2,000	0
599	Other Charges	129	5,000	5,000	4,000	(1,000)
701	Administration Equipment	6,000	0	0	0	0
	Total Other Student Support	1,145,945	1,249,822	1,249,822	1,471,460	221,638
72210	Regular Instruction Program					
105	Supervisor/Director	119,485	125,000	125,000	125,785	785
129	Librarians	479,084	500,235	500,235	492,000	(8,235)
161	Secretary(s)	231,649	227,599	227,599	230,000	2,401
162	Clerical Personnel	263,138	318,482	318,482	320,000	1,518
189	Other Salaries and Wages	83,696	91,921	91,921	95,000	3,079
201	Social Security	85,938	93,638	93,638	93,446	(192)
204	State Retirement	106,994	109,735	109,735	108,026	(1,709)
207	Medical Insurance	180,509	207,846	207,846	187,247	(20,599)
212	Employer Medicare	331	0	0	0	0
336	Maint and Repair Services - Equipment	4,051	4,000	4,000	4,000	0
355	Travel	2,511	2,500	2,500	2,500	0
399	Other Contracted Services	16,283	16,000	16,000	5,000	(11,000)
432	Library Books and Media	6,672	8,000	8,000	8,000	0
499	Other Supplies and Materials	353	3,000	3,000	3,000	0
524	In-Service/Staff Development	1,006	2,000	2,000	2,000	0
599	Other Charges	0	0	0	0	0
701	Administration Equipment	0	0	0	0	0
722	Regular Instruction Equipment	0	0	0	0	0
790	Other Equipment	0	0	0	0	0
	Total Regular Instruction Program	1,581,700	1,709,956	1,709,956	1,676,004	(33,952)
72220	Special Education Program					
105	Supervisor/Director	92,046	93,500	93,500	97,200	3,700
124	Psychological Personnel	79,109	83,000	168,000	169,000	86,000
131	Medical Personnel	65,335	69,000	141,000	147,000	78,000
189	Other Salaries and Wages	5,000	5,000	5,000	5,000	0
196	In-Service Training	415	2,000	2,000	2,000	0
201	Social Security	17,682	19,317	31,328	32,145	12,828
204	State Retirement	19,238	19,679	31,064	34,572	14,893
207	Medical Insurance	7,900	9,101	9,101	38,898	29,797
312	Contracts with Private Agencies	1,202	7,000	7,000	0	(7,000)
336	Maint and Repair Services - Equipment	5,295	5,000	5,000	6,500	1,500
355	Travel	6,277	7,500	7,500	7,500	0

CY MOE Total	PY MOE Total		
6,504,712	6,162,133	342,579	5.56%

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027
399	Other Contracted Services	58,523	60,000	60,000	60,000	0
524	In-Service Training	1,530	4,000	4,000	4,000	0
	Total Special Education Program	359,552	384,097	564,492	603,815	219,718
72230	Career and Technical Education Program					
105	Supervisor/Director	89,315	95,500	95,500	98,000	2,500
189	Other Salaries and Wages	40,131	42,000	84,297	43,000	1,000
201	Social Security	9,564	10,519	13,755	10,787	268
204	State Retirement	10,436	10,584	15,698	12,002	1,418
207	Medical Insurance	4,567	2,696	4,696	18,016	15,320
336	Maint and Repair Services - Equipment	2,698	3,000	3,000	3,000	0
355	Travel	0	2,000	2,000	3,000	1,000
399	Other Contracted Services	142	3,000	3,000	0	(3,000)
499	Other Supplies and Materials	6,056	0	0	2,000	2,000
524	In-Service Training	0	0	0	0	0
790	Other Equipment	8,230	0	0	0	0
	Total Vocational Education Program	171,139	169,299	221,945	189,805	20,506
72250	Technology					
105	Supervisor	74,104	78,000	78,000	78,000	0
189	Other Salaries and Wages	50,808	74,899	74,899	78,000	3,101
201	Social Security	8,732	11,697	11,697	11,934	237
204	State Retirement	12,328	15,527	15,527	15,373	(154)
207	Medical Insurance	8,244	9,101	9,101	24,669	15,568
336	Maint and Repair Services - Equipment	1,555	6,000	6,000	6,000	0
350	Internet Connectivity	92,786	105,000	105,000	75,000	(30,000)
355	Travel	0	2,000	1,000	1,000	(1,000)
399	Other Contracted Services	77,641	195,000	195,000	152,050	(42,950)
499	Other Supplies and Materials	1,477	2,000	2,000	2,000	0
599	Other Charges	0	0	1,000	1,000	1,000
722	Regular Instruction Equipment	99,735	60,000	60,000	70,000	10,000
	Total Technology	427,410	559,224	559,224	515,026	(44,198)
72290	Other Programs					
215	On-Behalf Payments for OPEB	69,895	35,000	35,000	70,000	35,000
	Total Other Programs	69,895	35,000	35,000	70,000	35,000
72310	Board of Education					
191	Board and Committee Members Fees	16,800	16,800	16,800	16,800	0
196	In-Service Training	4,323	7,000	7,000	7,000	0
201	Social Security	1,123	2,142	2,142	1,821	(321)
204	Medical Insurance	14,510	15,800	15,800	7,900	(7,900)

CY MOE Total	PY MOE Total		
6,504,712	6,162,133	342,579	5.56%

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305	Audit Services	35,000	35,000	35,000	35,000	0				
320	Dues and Memberships	11,229	26,000	26,000	26,000	0				
331	Legal Services	6,386	25,000	25,000	25,000	0				
355	Travel	1,837	4,000	4,000	4,000	0				
399	Other Contracted Services	3,500	8,000	8,000	11,000	3,000				
506	Liability Insurance	145,968	160,000	160,000	175,000	15,000				
510	Trustees Commission	135,500	150,000	150,000	150,000	0				
513	Workers Compensation Insurance	196,642	240,000	240,000	230,000	(10,000)				
534	Refund to Applicant for Criminal Investigation	0	1,000	1,000	1,000	0				
599	Other Charges	2,378	7,000	7,000	7,000	0				
	Total Board of Education	575,196	697,742	697,742	697,521	(221)				
72320	Director of Schools									
101	County Official/Administrative Officer	125,000	130,000	130,000	130,000	0				
161	Secretary(s)	114,112	122,644	122,644	125,000	2,356				
201	Social Security	18,211	19,328	19,328	19,508	180				
204	State Retirement	24,772	26,516	26,516	24,145	(2,371)				
207	Medical Insurance	13,834	15,729	15,729	33,146	17,417				
307	Communication	416	1,000	1,000	0	(1,000)				
336	Maint and Repair Services - Equipment	10,763	14,000	14,000	14,000	0				
348	Postal Charges	0	1,000	1,000	1,000	0				
355	Travel	1,311	1,400	1,400	5,000	3,600				
399	Other Contracted Service	0	3,000	3,000	5,000	2,000				
435	Office Supplies	1,047	1,500	1,500	1,500	0				
499	Other Supplies and Materials	1,153	2,500	2,500	2,500	0				
599	Other Charges	0	0	0	0	0				
	Total Office of the Superintendent	310,619	338,617	338,617	360,799	22,182				
72410	Office of the Principal									
104	Principals	719,596	808,000	808,000	815,000	7,000				
139	Assistant Principals	588,481	658,000	658,000	635,000	(23,000)				
189	Other Salaries and Wages	101,050	104,000	104,000	109,200	5,200				
201	Social Security	104,991	116,105	116,105	115,381	(724)				
204	State Retirement	102,596	121,912	121,912	115,475	(6,437)				
207	Medical Insurance	136,438	178,201	178,201	121,902	(56,299)				
348	Postal Charges	0	1,000	1,000	1,000	0				
355	Travel	0	3,000	3,000	3,000	0				
399	Other Contracted Services	129,545	126,000	126,000	126,000	0				
	Total Office of the Principal	1,882,697	2,116,218	2,116,218	2,041,958	(74,260)				
72510	Fiscal Services									
399	Other Contracted Services	47,303	50,000	50,000	50,000	0				

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027
	Total Fiscal Services	47,303	50,000	50,000	50,000	0
72610	Operation of Plant					
307	Communication	50,311	40,000	40,000	50,000	10,000
399	Other Contracted Services	769,490	837,298	837,298	837,298	0
410	Custodial Supplies	37,621	38,500	38,500	40,000	1,500
415	Electricity	962,544	990,000	990,000	1,100,000	110,000
434	Natural Gas	88,276	150,000	150,000	150,000	0
454	Water and Sewer	314,473	345,000	345,000	345,000	0
499	Other Supplies and Materials	262	3,500	3,500	3,500	0
501	Boiler Insurance	8,822	10,500	10,500	10,500	0
502	Building and Contents Insurance	250,000	275,000	275,000	290,000	15,000
790	Other Equipment	10,613	15,000	15,000	15,000	0
	Total Operation of Plant	2,492,412	2,704,798	2,704,798	2,841,298	136,500
72620	Maintenance of Plant					
105	Supervisor/Director	74,104	78,000	78,000	78,000	0
161	Secretary(s)	22,534	23,549	23,549	24,500	951
189	Other Salaries and Wages	187,312	242,650	242,650	250,000	7,350
201	Social Security	23,098	26,332	26,332	26,966	634
204	State Retirement	35,824	41,580	41,580	47,129	5,549
207	Medical Insurance	45,984	53,892	53,892	57,126	3,234
335	Maint & Repair Services - Building	244,813	250,000	335,000	250,000	0
336	Maint & Repair Services - Equipment	203,605	275,000	275,000	275,000	0
355	Travel	0	1,500	1,500	0	(1,500)
399	Other Contracted Services	168,662	245,000	245,000	200,000	(45,000)
418	Equipment and Machinery Parts	4,428	8,000	8,000	10,000	2,000
499	Other Supplies and Materials	0	1,000	1,000	0	(1,000)
790	Other Equipment	61,684	50,000	50,000	97,000	47,000
	Total Maintenance of Plant	1,072,048	1,296,503	1,381,503	1,315,721	19,218
72710	Transportation					
105	Supervisor/Director	74,104	78,000	78,000	78,000	0
142	Mechanic(s)	84,826	100,000	100,000	105,000	5,000
146	Bus Drivers	821,578	912,575	882,575	900,000	(12,575)
161	Secretary(s)	22,534	23,549	23,549	24,500	951
189	Other Salaries and Wages	175	0	30,000	30,000	30,000
201	Social Security	75,546	82,231	82,231	85,145	2,914
204	State Retirement	118,522	129,587	129,587	148,809	19,222
207	Medical Insurance	119,011	126,956	126,956	134,573	7,617
212	Employer Medicare	380	0	0	0	0
299	Other Fringe Benefits	18,910	20,000	20,000	20,000	0
335	Maintenance and Repair Services - Building	3,012	4,000	4,000	4,000	0

CY MOE Total	PY MOE Total		
6,504,712	6,162,133	342,579	5.56%

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027	CY MOE Total 6,504,712	PY MOE Total 6,162,133	342,579	5.56%
338	Maintenance and Repair Services - Vehicles	35,896	35,000	35,000	30,000	(5,000)				
355	Travel	0	2,000	2,000	2,000	0				
399	Other Contracted Services	35,164	50,000	50,000	50,000	0				
412	Diesel Fuel	93,465	150,000	150,000	165,000	15,000				
418	Equipment and Machinery Parts	412	2,000	2,000	2,000	0				
424	Garage Supplies	862	3,000	3,000	3,000	0				
425	Gasoline	23,549	35,000	35,000	45,000	10,000				
433	Lubricants	7,131	8,000	8,000	8,000	0				
442	Propane	45,064	60,000	60,000	60,000	0				
450	Tires and Tubes	13,964	15,000	15,000	15,000	0				
453	Vehicles Parts	68,875	90,000	90,000	90,000	0				
511	Vehicle and Equipment Insurance	65,000	75,000	75,000	80,000	5,000				
599	Other Charges	468	5,000	5,000	5,000	0				
718	Motor Vehicles	23,075	0	0	0	0				
729	Transportation Equipment	160,896	0	0	170,000	170,000				
	Total Transportation	1,912,419	2,006,898	2,006,898	2,255,027	248,129				
72810	Central and Other									
201	Social Security	0	383	383	0	(383)				
210	Unemployment Compensation	0	20,000	20,000	10,000	(10,000)				
299	Other Fringe Benefits	0	5,000	5,000	5,000	0				
316	Contributions	45,880	50,000	50,000	50,000	0				
399	Other Contracted Services	46,675	50,000	50,000	50,000	0				
499	Other Supplies and Materials	19,273	15,000	15,000	7,500	(7,500)				
599	Other Charges	47,551	174,161	178,161	0	(174,161)				
	Total Central and Other	159,379	314,544	318,544	122,500	(192,044)				
	Total Support Services	13,201,096	14,719,313	15,150,849	15,318,287	598,974				
73000	Operation of Non-Instructional Services									
73100	Food Service									
105	Supervisor/Director	37,052	39,000	39,000	39,000	0				
165	Cafeteria Personnel	0	0	0	0	0				
201	Social Security	2,756	2,984	2,984	2,984	0				
204	State Retirement	4,391	4,712	4,712	5,214	502				
422	Food Supplies	4,233	0	0	0	0				
	Total Food Service	48,432	46,696	46,696	47,198	502				
73300	Community Services									
189	Other Salaries and Wages	73,886	76,987	76,987	79,000	2,013				
201	Social security	5,462	5,891	5,891	6,044	153				
204	State Retirement	8,755	9,301	9,301	10,381	1,080				

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027
207	Medical Insurance	15,800	17,010	17,010	16,748	(262)
499	Other Supplies and Materials	4,999	5,000	5,000	5,000	0
719	Office Equipment	0	0	0	0	0
	Total Community Services	108,902	114,189	114,189	117,173	2,984
73400	Early Childhood Education					
105	Supervisor/Director	45,862	48,000	48,000	49,000	1,000
116	Teachers	192,341	232,395	232,395	235,000	2,605
163	Educational Assistants	88,149	92,000	92,000	95,000	3,000
189	Other Salaries and Wages	11,495	12,000	12,000	13,000	1,000
198	Non-Certified Substitute Teachers	5,000	5,000	5,000	5,000	0
201	Social Security	22,892	29,789	29,789	30,371	582
204	Retirement	27,323	33,479	33,479	33,240	(239)
207	Medical Insurance	33,500	35,175	35,175	68,359	33,184
355	Travel	351	500	500	500	0
399	Other Contracted Services	0	0	0	0	0
429	Instructional Supplies and Materials	10,488	15,000	15,000	15,000	0
449	Textbooks-Bound	0	0	0	0	0
499	Other Supplies and Materials	15,903	15,000	15,000	15,000	0
524	Inservice	589	2,000	2,000	2,000	0
790	Other Equipment	26,532	15,000	15,000	15,000	0
	Total Early Childhood Education	480,425	535,338	535,338	576,470	41,132
	Total Operation of Non-Instructional Services	637,759	696,223	696,223	740,841	44,618
76000	Capital Outlay					
76100	Regular Capital Outlay					
304	Architects	7,550	0	87,613	0	0
350	Internet Connectivity	412,794	0	0	0	
399	Other Contracted Services	0	0	0	0	0
706	Building Construction	0	759,000	614,279	0	(759,000)
707	Building Improvements	0	585,000	772,000	0	(585,000)
790	Other Equipment	0	100,000	40,000	0	(100,000)
799	Other Capital Outlay	490,696	135,000	110,000	0	(135,000)
	Total Regular Capital Outlay	911,040	1,579,000	1,623,893	0	(1,579,000)
	Total Estimated Expenditures	35,268,589	39,270,696	40,747,829	38,171,807	(1,098,889)
99000	ESTIMATED OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	0	0	0	0	0

CY MOE Total	PY MOE Total		
6,504,712	6,162,133	342,579	5.56%

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027	CY MOE Total 6,504,712	PY MOE Total 6,162,133		
	Total Estimated Other Uses	0	0	0	0	0				
	Total Estimated Expenditures and Other Uses	35,268,589	39,270,696	40,747,829	38,171,807	(1,098,889)				
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	(868,701)	(6,170,629)	(6,280,124)	(5,019,542)	1,151,087				
	Estimated Beginning Fund Balances July 1	13,325,415	12,456,714	12,456,714	10,333,055	(2,123,659)				
	Fund Balance Audit Adjustment									
	Estimated Ending Fund Balances June 30	12,456,714	6,286,085	6,176,590	5,313,513	(972,572)				
									342,579	5.56%