

**THE 2025-2026 PROPOSED BUDGET
OF
HICKMAN COUNTY, TENNESSEE**

**THE APPROPRIATION RESOLUTION
THE TAX LEVY RESOLUTION
THE NON-PROFIT APPROPRIATION RESOLUTION
AND
BUDGET STATEMENTS OF THE
INDIVIDUAL FUNDS**

FOR THE YEAR ENDING JUNE 30, 2026

HICKMAN COUNTY, TENNESSEE

RESOLUTION NO. 25-19

A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE ORGANIZATIONS OF HICKMAN COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

WHEREAS, Tennessee Code Annotated, 5-9-109, authorizes the Hickman County Legislative Body to make appropriations to various nonprofit charitable organizations; and

WHEREAS, the Hickman County Legislative Body recognizes the various nonprofit charitable organizations providing services in Hickman County have a great need of funds to carry on their nonprofit charitable work; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Hickman County, Tennessee, assembled in regular session this 27th day of May, 2025, that:

SECTION 1: A total of Two Hundred Three Thousand and Nine Hundred Dollars (\$203,900.00) is hereby appropriated to nonprofit organizations in Hickman County as reflected below:

Other Non-Profits 101-58900-316

Hickman County Senior Citizens	\$ 10,000
Women Are Safe	\$ 8,000
32 nd Judicial District Child Advocacy Center	\$29,900

Total	\$47,900.
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Fire Protection 101-54320-316

Hickman County Fire Association	\$ 156,000
Totals	\$156,000

Total of all Non-Profits	\$ 203,900
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SECTION 2: All appropriations enumerated in Section 1 above are subject to the following conditions:

1. That the nonprofit organization to which funds are appropriated shall file with the county clerk and the disbursing officials a copy of any annual report of its

business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of the nonprofit organization in accordance with, Tennessee Code Annotated, 5-9-109(c).

2. That said funds must only be used by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purposes benefiting the general welfare of the residents of Hickman County.
3. That it is the expressed interest of the County Commission of Hickman County in providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Tennessee Code Annotated, 5-9-109, and any and all other laws which may apply to county appropriations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

SECTION 3: This resolution shall take effect from and after its passage, and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

SPONSORS:

Steve Gianakos, District 4

Dusty Jordan , District 5

BOARD ACTION: ☐ Aye ☐ Nay ☐ Absent

ADOPTED:

ATTEST:

Keith Nash, Chairman

Casey Dorton, County Clerk

Jim Bates, County Mayor

HICKMAN COUNTY, TENNESSEE

RESOLUTION 25-20

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF HICKMAN COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1 2025 AND ENDING JUNE 20, 2026

SECTION 1: BE IT RESOLVED, by the Board of County Commissioners of Hickman, Tennessee, assembled in regular session on the 27th day of May, 2025 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 Hickman County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the fiscal year beginning July 1, 2025 and ending June 30, 2026 according to the following schedule:

GENERAL

51100 County Commission	54,100
51210 Board of Equalization	3,500
51220 Beer Board	1,000
51300 County Mayor	164,068
51400 County Attorney	50,000
51500 Election Commission(Including Voter Registration)	236,481
51600 Register of Deeds	200,006
51720 Planning	261,354
51800 County Building	445,356
51810 Other Facilities	449,700
51900 Other General Administration	114,000
51910 Preservation of Records	58,763
52100 Accounting and Budgeting	368,563
52300 Property Assessor's Office	350,909
52400 County Trustee's Office	263,240
52500 County Clerk's Office	351,983
53100 Circuit Court	399,795
53300 General Sessions Court	265,311
53310 General Sessions Judge	4,000
53400 Chancery Court	209,412
53700 Judicial Commissioners	68,313
53920 Courtroom Security	0
54110 Sheriff's Department	3,564,637
54160 Adm. Of Sexual Offender Registry	20,000
54210 Jail	2,172,151
54310 Fire Prevention and Control	29,000
54320 Rural Fire Protection	156,000
54410 Civil Defense	237,997

54610 County Coroner/Medical Examiner	61,500
55110 Local Health Center	50,601
55130 Ambulance/Emergency Medical Services	3,214,796
55170 Alcohol and Drug Programs	23,158
55190 Other Local Health Services	259,950
55900 Other Public Health Services	5,000
56500 Libraries	265,780
56700 Parks and Fair Boards	3,000
57100 Agriculture Extension Services	67,516
57500 Soil Conservation	41,758
58110 Tourism	38,162
58190 Other Economic and Community Development	86,681
58300 Veterans Service	46,749
58400 Other Charges	960,000
58600 Employee Benefits	4,544,000
58842 American Resue Plan Act Grant B-BALU	78,000
58900 Miscellaneous	152,193
99100 Transfers to Other Funds	115,000
Total General Fund	20,513,483

DRUG CONTROL FUND

54110 Sheriff's Department	115,000
Total Drug Control Fund	115,000

ADEQUATE FACILITIES TAX FUND

51730 Adequate Facilities-Trustee Commission	3,500
99100 Transfers to Other Funds	400,000
Total Adequate Facilities Fund	403,500

AMERICAN RESCUE PLAN ACT GRANT #7 (SLFRF)

58837 American Rescue Plan Grant (SLRF)	1,083,000
Total American Rescue Plan Fund	1,083,000

HIGHWAY/PUBLIC WORKS FUND

61000 Administration	339,465
62000 Highway and Bridge Maintenance	2,679,527
63100 Operation and Maintenance of Equipment	598,730
65000 Other Charges	148,500
66000 Employee Benefits	1,346,955
68000 Capital Outlay	1,500,500
99100 Transfers to Other Funds	143,157
Total Highway/Public Works Fund	6,756,834

GENERAL PURPOSE SCHOOL FUND

71000 Instruction

71100 Regular Instruction Program	16,791,864
71150 Alternative Instruction Program	317,021
71200 Special Education Program	3,852,803
71300 Vocational Education Program	1,314,472
<u>72000 Support Services</u>	
72110 Attendance	225,221
72120 Health Services	861,374
72130 Other Student Support	1,249,822
72210 Regular Instruction Program	1,709,956
72220 Special Education Program	384,097
72230 Vocational Education Program	169,299
72250 Technology	559,224
72290 Other Programs	35,000
72310 Board of Education	697,742
72320 Director of Schools	338,617
72410 Office of Principals	2,116,218
72510 Fiscal Services	50,000
72610 Operation of Plant	2,704,798
72620 Maintenance of Plant	1,296,503
72710 Transportation	2,006,898
72810 Central and Other	314,544
<u>73000 Operation of Non-Instructional Services</u>	
73100 Food Service	46,696
73300 Community Services	114,189
73400 Early Childhood Education	535,338
<u>76000 Capital Outlay</u>	
76100 Regular Capital Outlay	1,579,000
<u>99100 Transfers Out</u>	0
Total General Purpose School Fund	39,270,696

GENERAL CAFETERIA FUND

73100 Food Services	2,957,934
Total Central Cafeteria Fund	2,957,934

GENERAL DEBT SERVICE FUND

82110 Principal-General Government	622,519
82120 Principal-Highway and Streets	172,400
82130 Principal-Education	1,450,000
82210 Interest-General Government	137,131
82220 Interest-Highway and Streets	24,819
82230 Interest-Education	311,636
82310 Other-General Government	46,499
82330 Other-Education	32,959
99100 Transfers to Other Funds	0
Total General Debt Service Fund	2,797,963

SOLID WASTE DISPOSAL FUND

55710 Sanitation Management	2,311,073
64000 Litter and Trash Collection	49,300
91140 Public Health and Welfare	60,000
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	2,420,373

SECTION 2: BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

SECTION 3: BE IT FURTHER RESOLVED, that the Typical School System Federal Projects Fund for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), Carl Perkins Vocational Projects shall be approved for the separate projects within the fund by the Typical School System Board of Education.

SECTION 4: BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and 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 Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and 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 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.

SECTION 5: BE IT FURTHER RESOLVED, that if any fee officials, enumerated in Tennessee Code Annotated, 8-22-101, operate under provisions of Tennessee Code Annotated, 8-22-104, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 6: BE IT FURTHER RESOLVED, that any amendment to the budget except for amendments to the budget for funds under supervision of the director of schools, shall be approved as provided in Tennessee Code Annotated, 5-9-407. The director of schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one with each divisional or department 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 transfers within a certain fund.

SECTION 7: BE IT FURTHER RESOLVED, that any amendment to the budget other than

fund 141 and 143, shall be approved as provided in Tennessee Code Annotated, 5-21-112 and 5-21-113. One copy of each amendment shall be filed with the County clerk, one copy with the chairman of the Budget Committee, and 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 transfers within a certain fund.

SECTION 8: BE IT FURTHER RESOLVED, that an 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 existing law or as set forth in the estimate of expenditures which accompanies 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 office, agency, institution, division or department for the fiscal 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 9: 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 fiscal year in which the expenditures is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to an approved by the State Director of Local Finance after its adoption as provided by Tennessee Code Annotated, 9-21-403.

SECTION 10: 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 fiscal year 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund for which the loan is made. The loan shall be paid out of revenue from the funds for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under 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 not later than June 30, 2026.

SECTION 11: BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2024 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026 shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2024 and up to the amount appropriated in each category. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 12: BE IT FURTHER RESOLVED, that the County's portion of the Local Option Sales Tax (excluding School's portion) be distributed based on the following percentage: County General 100%

SECTION 13: BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect at the end of the fiscal year at June 30, 2026.

SECTION 14: BE IT FURTHER RESOLVED, that any resolution or part of a resolution which heretofore has been passed by the Board of County Commission which is in conflict with any provision in this resolution be and the same is hereby repealed.

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, 2025. This Resolution shall be spread upon the minutes of the Board of County Commissioners.

SPONSORS:

Steve Gianakos, District 4

Dusty Jordan, District 5

BOARD ACTION: _____ **Aye** _____ **Nay** _____ **Pass** _____ **Absent**

Keith Nash, Chairman

Casey Dorton, County Clerk

Jim Bates, County Mayor

Hickman County, Tennessee
Summary Statement of Proposed Operations
For the Year Ending June 30, 2026

Fund	Estimated Beginning Fund Balance 7/1/2025	Estimated Revenue	Transfers In	Estimated Total Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6/30/2026
General	4,100,000	19,308,174	35,000	23,443,174	20,398,483	115,000	20,513,483	2,929,691
Drug Control	125,000	65,000	0	190,000	115,000	0	115,000	75,000
Adequate Facilities Tax	950,689	310,000	0	1,260,689	3,500	400,000	403,500	857,189
American Rescue Plan(SLFRF)	1,258,303	0	0	1,258,303	1,083,000	0	1,083,000	175,303
Highway/Public Works	900,000	6,703,505	40,000	7,643,505	6,613,677	143,157	6,756,834	886,671
General Debt Service	5,100,000	1,635,000	583,157	7,318,157	2,797,963	0	2,797,963	4,520,194
General Purpose School	11,825,415	33,090,067	10,000	44,925,482	39,270,696	0	39,270,696	5,654,786
Central Cafeteria	850,000	2,840,500	0	3,690,500	2,957,934	0	2,957,934	732,566
Solid Waste Disposal	580,000	1,896,300	0	2,476,300	2,420,373	0	2,420,373	55,927
Totals	25,689,407	65,848,546	668,157	92,206,110	75,660,626	658,157	76,318,783	15,887,327

Hickman County, Tennessee

RESOLUTION NO. 25-21

TAX LEVY IN HICKMAN COUNTY, TENNESEE FOR THE FISCAL YEAR BEGINNING ON JULY 1, 2025

SECTION 1: BE IT RESOLVED, by the Board of County Commissioners of Hickman County, Tennessee, assembled in regular session on this 27th day of May, 2025, that the combined property tax rate for Hickman County, Tennessee, for the fiscal year beginning on July 1, 2025, shall be \$2.66 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conforms to the following tax levies:

General	\$ 2.0800
Highway/Public Works	\$ 0.0600
General Purpose Schools	\$ 0.5200
General Debt Service	\$ 0.0000
Total	\$ 2.6600

SECTION 2: BE IT FUTHER RESOLVED, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General, Highway/Public Works, and General Purpose School on the basis of the 2025 tax rate.

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

SECTION 4: BE IT FURTHER RESOLVED, that this resolution takes effect from and after its passage, the public welfare requiring it. This resolution shall be added upon the minutes of the Board of County Commissioners of Hickman County, Tennessee.

SPONSORS:

Steve Gianakos, District 4

Dusty Jordan, District 5

BOARD ACTION: _____ Aye _____ Nay _____ Absent

ADOPTED:

ATTEST:

Keith Nash, Chairman

Casey Dorton, County Clerk

***ATTACHMENT: Statement of Estimated Revenue from Current Property Taxes**

Jim Bates, County Mayor

Hickman County, Tennessee
Statement of Estimate Revenue from Current Property Taxes
2025 Assessments Based Upon an Estimated
Assessed Value of \$573,476,647

Fund	Proposed Tax Rate	Amount of Tax Levy	7.00% Reserve for Delinquency	Estimated Collection of Taxes
General	\$2.0800	11,928,313	834,981	11,093,332
Highway/Public Works	\$0.0600	344,086	24,086	320,000
General Purpose School	\$0.5200	2,982,078	208,745	2,773,333
General Debt Service	\$0.0000	0	0	0
Total	\$2.6600	15,254,478	1,067,812	14,186,665

General Fund 101
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
<u>ESTIMATED REVENUES</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Taxes	9,372,859	10,091,397	11,093,332
40120	Trustees Collection Prior Year	238,686	195,000	200,000
40125	Trustees Collection-Bankruptcy	414	400	400
40130	Clerk & Master Prior Years	92,630	75,000	100,000
40140	Interest and Penalty	43,205	40,000	40,000
40161	Payments in Lieu of Taxes TVA	9,282	9,200	9,600
40162	Payments in Lieu of Taxes-Local Utilities	38,867	34,000	43,000
40163	Payments in Lieu of Taxes-Other	4,128	7,000	4,000
	Total County Property Taxes	9,800,071	10,451,997	11,490,332
40200	<u>County Local Option Taxes</u>			
40210	Local Option	0	1,600,000	2,100,000
40220	Hotel/Motel Tax	63,602	58,000	70,000
40250	Litigation Tax General	102,715	85,000	75,000
40260	Litigation Tax-Special Purpose	14,265	12,500	10,000
40266	Litigation Tax-Jail, Workhouse, Courthouse	91,709	80,500	75,000
40267	Litigation Tax-Victim Offender	6,051	5,000	4,000
40270	Business Tax	140,093	120,000	140,000
40275	Mixed Drink Tax	2,383	1,300	2,300
	Total County Local Option Taxes	420,818	1,962,300	2,476,300
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	58,334	50,000	55,000
40330	Wholesale Beer Tax	228,118	230,000	210,000
40390	Other Statutory Local Taxes	4,161	4,200	3,500
	Total Local Option Taxes	290,613	284,200	268,500
	TOTAL LOCAL TAXES	10,511,502	12,698,497	14,235,132
41000	<u>LICENSES AND PERMITS</u>			
41100	<u>Licenses</u>			
41140	Cable TV Franchise	50,817	50,000	44,000
41500	<u>Permits</u>			
41510	Beer Permits	3,599	3,500	3,200
41520	Building Permits	111,354	115,000	112,000
	TOTAL LICENSES AND PERMITS	165,770	168,500	159,200
42000	<u>FINES FORFEITURES AND PENALTIES</u>			
42100	<u>Circuit Court</u>			
42110	Fines	3,730	2,800	5,500

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
42120	Officers Cost	1,930	1,800	2,200
42141	Drug Court Fees	294	400	400
42150	Jail Fees	722	700	1,000
42180	DUI Treatment Fines	285	500	1,000
42190	Data Entry Fee-Circuit Court	384	400	400
	Total Circuit Court	7,345	6,600	10,500
42200	<u>Criminal Court</u>			
42280	DUI Treatment Fines	251	250	250
	Total Criminal Court	251	250	250
42300	<u>General Sessions Court</u>			
42310	Fines	12,654	10,000	12,000
42320	Officers Cost	35,069	30,800	35,000
42330	Game and Fish Fines	146	150	295
42341	Drug Court Fees	3,350	2,200	5,000
42350	Jail Fees	8,517	7,100	8,500
42380	DUI Treatment Fines	3,773	3,000	4,000
42390	Data Entry Fee-General Sessions	14,484	13,380	11,500
	Total General Sessions Court	77,993	66,630	76,295
42400	<u>Juvenile Court</u>			
42410	Fines	0	0	200
42420	Officers Costs	0	0	1,000
42490	Data Entry Fee-Juvenile Court	0	0	2,000
	Total Juvenile Court	0	0	3,200
42500	<u>Chancery Court</u>			
42520	Officers Costs	14	500	0
42530	Data Entry Fee-Chancery Court	2,362	2,500	2,500
	Total Chancery Court	2,376	3,000	2,500
42800	<u>Judicial District Drug Program</u>			
42871	Courtroom Security Fee	9,702	7,200	13,000
	Total Judicial District Drug Program	9,702	7,200	13,000
42900	<u>Other Fines, Forfeitures, and Seizures</u>			
42910	Proceeds from Confiscated Property	3,061	2,700	3,000
42910-STOR	Proceeds from Confiscated Property-Storage	8,361	35,000	20,000
	Total Other Fines, Forfeitures and Seizures	11,422	37,700	23,000
	TOTAL FINES, FORFEITURES AND PENALTIES	109,089	121,380	128,745

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Services</u>			
43102	Other Employee Benefit Charges/Contrib	29,906	25,000	25,000
43120	Patient Charges	1,052,104	1,100,000	1,000,000
	Total Charges for General Services	1,082,010	1,125,000	1,025,000
43300	<u>Fees</u>			
43350	Copy Fees	3,549	2,500	3,200
43350-LIB	Copy Fees-Library	7,998	5,500	7,000
43360	Library Fees	1,886	1,800	1,500
43365	Archives and Records Management Fees	18,403	16,200	14,000
43370	Telephone Commissions	69,593	60,000	60,000
43383	Additional Fees-Titling and Registration	19,020	18,000	18,000
43392	Data Processing Fees Register	12,176	12,000	12,100
43393	Probation Fees	1,881	1,770	2,000
43394	Data Processing Fees-Sheriff	5,047	100	100
43395	Sexual Offenders Registration Fees-Sheriff	5,850	5,500	5,500
43396	Data Processing Fee-County Clerk	1,086	700	845
43399	Vehicle Insurance Coverage and Reinstatement Fee	4,098	2,200	4,100
	Total Charges for Fees	150,587	126,270	128,345
	TOTAL CHARGES FOR CURRENT SERVICES	1,232,597	1,251,270	1,153,345
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring items</u>			
44110-LIB	Investment Income-Library	3,786	1,000	2,000
44120	Lease/Rentals	18,735	21,000	24,000
44131	Commissary Sales	18,973	15,000	39,000
44170	Miscellaneous Refunds	0	12,000	12,000
	Total Recurring Items	41,494	49,000	77,000
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	4,350	0	0
44540	Sale of Property	18,470	0	0
44540-STOR	Sale of Property-Storage	0	0	0
44570	Contributions and Gifts	0	0	0
44570-LIB	Contributions and Gifts-Library	5,209	1,000	1,000
44990-LIB	Other Local Revenue-Library	2,559	1,500	1,500
	Total Nonrecurring Items	30,588	2,500	2,500
	TOTAL OTHER LOCAL REVENUES	72,082	51,500	79,500
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>			
45100	<u>Excess Fees</u>			
45160	Juvenile Court Clerk	7,889	6,960	0
45500	<u>Fees in Lieu of Salary</u>			
45510	County Clerk	265,322	265,000	270,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
45520	Circuit Court Clerk	42,610	40,000	20,000
45540	General Sessions Court Clerk	187,385	180,000	180,000
45550	Clerk & Master	76,448	80,000	80,000
45560	Juvenile Court Clerk	0	0	6,000
45580	Register	151,228	140,000	150,000
45590	Sheriff	15,888	20,000	20,000
45610	Trustee	463,910	450,000	490,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	1,210,680	1,181,960	1,216,000
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Service Program	9,000	9,000	9,000
	Total General Government Grants	9,000	9,000	9,000
46200	<u>Public Safety Grants</u>			
46210	Law Enforcement Training Programs	23,200	30,400	29,600
46210-RETEN	Law Enforcement Training Programs-Retention Supplement	0	0	0
46240	School Resource Officer Grants	375,000	375,000	375,000
46290	Other Public Safety Grants	173,601	0	0
46290-MHT	Other Public Safety Grants-Mental Health Transport	0	0	0
46290-TCI	Other Public Safety Grants-TN Correction Institute	14,596	0	0
46290-TDDTF	Other Public Safety Grants-TN Dangerous Drug Task Force	0	145,200	145,200
46290-TLETA	Other Public Safety Grants-TN Law Enforcement Training	27,000	40,000	40,000
46290-VCIF	Other Public Safety Grants-Violent Crime Intervention	145,113	15,000	0
	Total Public Safety Grants	758,510	605,600	589,800
46300	<u>Health and Welfare Grants</u>			
46310	Health Department Programs	297,001	347,775	368,220
46330	Emergency Medical Service Training Programs	0	24,000	24,000
46390	Other Health and Welfare Grants	0	0	0
	Total Health and Welfare Grants	297,001	371,775	392,220
46800	<u>Other State Revenues</u>			
46820	Income Tax	358	700	700
46830	Beer Tax	18,498	19,000	19,000
46835	Vehicle Certificates of Title Fees	6,860	7,000	7,000
46840	Alcoholic Beverage Tax	94,747	95,000	95,000
46845	Opioid Settlement Funds-TN Abatement Council	149,650	165,160	0
46851	State Revenue Sharing-TVA	667,705	667,705	674,235
46852	State Revenue Sharing-Telecommunications	49,476	54,500	45,000
46855	State Shared Sports Gaming	39,716	35,000	40,000
46915	Contracted Prisoner Boarding	264,778	200,000	240,000
46960	Registrar's Salary Supplement	15,164	18,955	15,164
46980	Other State Grants	11,317	0	0
46980-LAND	Other State Grants-Land Use Plan	7,770	25,000	0
46980-LIB	Other State Grants-Library	16,424	3,000	3,000
46980-TOUR	Other State Grants-Tourism	0	0	0

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
46990	Other State Revenues	31,114	8,000	8,000
	Total Other State Revenues	1,373,577	1,299,020	1,147,099
	TOTAL STATE OF TENNESSEE	2,438,088	2,285,395	2,138,119
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47235	Homeland Security Grants	42,730	41,127	28,535
47235-THSO	Homeland Security Grants-TN Hwy Safety	19,123	20,000	0
47250-ELC	Law Enforcement Grants-ELC Confinement Facility	183,504	0	0
47301	Covid 19 Grant#1-Dept of Health Drug Room(Immunization)	7,794	90,800	0
47406	American Rescue Plan Act Grant A-Dept of Health	0	0	0
47407	American Rescue Plan Act Grant B-TDEC BALUD	0	0	78,000
47590	Other Federal Through State	215,024	0	4,098
	Total Federal Through State	468,175	151,927	110,633
47600	<u>DIRECT FEDERAL REVENUE</u>			
47903	American Rescue Plan Act Grant #8 (LATCF)	50,000	0	0
47990	Other Direct Federal	6,685	0	0
	Total Direct Federal	56,685	0	0
	TOTAL FEDERAL GOVERNMENT	524,860	151,927	110,633
48000	<u>OTHER GOVERNMENTS AND CITIZEN GROUPS</u>			
48100	<u>Other Governments</u>			
48130	Contributions	45,745	45,000	45,000
	Total Other Governments	45,745	45,000	45,000
48600	<u>Citizens Groups</u>			
48610	Donations	0	0	0
48610-HOSP	Donations-Ascension St. Thomas Hickman	0	0	0
48610-LIB	Donations-Library	390	0	2,500
	Total Citizen Groups	390	0	2,500
48900	<u>Other</u>			
48990-TRMT	Other-Tennessee Risk Management Grant	24,475	0	0
48991	Opioid Settlement Funds-Past Remediation	62,774	27,585	0
	Total Other	87,249	27,585	0
	TOTAL OTHER GOVERNMENTS AND CITIZEN GROUPS	133,384	72,585	47,500
	TOTAL ESIMATED REVENUES	16,398,052	17,983,014	19,268,174
49000	<u>ESTIMATED OTHER SOURCES (NON-REVENUE)</u>			
49700	Insurance Recovery	0	40,000	40,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
49800	Transfers In	35,000	35,000	35,000
	TOTAL ESTIMATED OTHER SOURCES (NON-REVENUE)	35,000	75,000	75,000
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,433,052	18,058,014	19,343,174
<u>ESTIMATED EXPENDITURES</u>				
51000	<u>GENERAL ADMINISTRATION</u>			
51100	<u>County Commission</u>			
191	Board and Committee Members Fees	33,600	33,600	33,600
301	Accounting Services	0	1,500	1,500
305	Audit Services	10,718	11,500	11,500
332	Legal Notices, Recording and Court Cost	1,452	5,000	5,000
355	Travel	1,278	2,500	2,500
719	Office Equipment	88	0	0
51210	<u>Board of Equalization</u>			
191	Board and Committee Members Fees	2,665	3,500	3,500
51220	<u>Beer Board</u>			
533	Criminal Investigation of Applicants	145	1,000	1,000
	Total County Commission	49,946	58,600	58,600
51300	<u>County Mayor</u>			
101	County Official	104,776	110,015	113,316
161	Secretary	32,774	36,458	37,552
332	Legal Notices, Rec & Court Cost	1,072	1,200	1,200
355	Travel	0	3,000	3,000
399	Other Contracted Services	3,383	5,000	5,000
435	Office Supplies	1,456	1,500	1,500
524	In-Service/Staff Development	670	1,500	1,500
719	Office Equipment	0	1,000	1,000
	Total County Mayor	144,131	159,673	164,068
51400	<u>County Attorney</u>			
331	Legal Services	54,020	40,000	45,000
599	Other Charges(Deductibles)	0	5,000	5,000
	Total County Attorney	54,020	45,000	50,000
51500	<u>Election Commission</u>			
101	County Official	81,644	85,726	88,298
106	Deputy	34,678	36,197	37,283
169	Part-Time Personnel	14,416	19,000	19,000
192	Election Commission	3,660	8,400	8,400
193	Election Workers	18,039	60,000	30,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
317	Data Processing Services	2,729	4,500	4,500
332	Legal Notices, Rec and Court Costs	2,087	4,500	4,500
337	Maint and Repair-Office Equip	0	1,500	1,500
349	Printing Stationary and Forms	3,512	9,000	4,500
351	Rentals	750	3,000	1,500
355	Travel	1,433	4,000	2,000
399	Other Contracted Services	9,096	25,000	25,000
435	Office Supplies	1,480	5,000	5,000
719	Office Equipment	0	5,000	5,000
790	Other Equipment	226,341	0	0
	Total Election Commission	399,865	270,823	236,481
51600	<u>Register of Deeds</u>			
101	County Official	90,715	95,251	98,109
106	Deputy	34,828	36,222	37,309
140	Salary Supplement	2,752	4,500	4,500
162	Clerical Personnel	29,187	30,355	31,266
186	Longevity Pay	1,600	2,200	2,400
317	Data Processing Services	10,654	16,000	16,000
332	Legal Notices, Recording and Court Costs	0	22	22
337	Maint and Repair Services	498	2,500	2,500
355	Travel	787	2,000	2,000
399	Other Contracted Services	200	200	300
435	Office Supplies	2,312	2,400	2,400
524	In-Service/Staff Development	765	1,200	1,200
719	Office Equipment	0	2,000	2,000
	Total Register of Deeds	174,298	194,850	200,006
51720	<u>Planning</u>			
105	Supervisor/Director	65,101	67,705	81,456
106	Deputy(s)	37,391	38,887	40,054
140	Salary Supplement	0	750	750
162	Clerical Personnel	24,160	29,271	30,149
186	Longevity Pay	1,000	1,100	1,200
191	Board and Committee Member Fees	2,775	4,200	6,000
312	Contracts with Private Agencies	13,400	18,000	26,325
317	Data Processing Service	2,489	3,120	3,120
331	Legal Services	11,603	12,000	12,000
332	Legal Notices, Recording & Court Costs	310	5,000	6,000
338	Maint and Repair Services-Vehicle	3,994	2,500	2,500
349	Printing, Stationary, and Forms	1,215	1,500	1,500
355	Travel	1,145	1,500	1,500
399	Other Contracted Services	10,140	35,000	35,000
399-LAND	Other Contracted Services-Land Use Plan	7,770	149,194	0
425	Gasoline	2,802	4,500	4,500
435	Office Supplies	1,168	1,200	1,200
499	Other Supplies and Materials	60	800	800
524	In-Service/Staff Development	1,825	4,500	4,500
718	Motor Vehicles	19,200	0	0

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
719	Office Equipment	1,722	2,800	2,800
791	Other Construction	0	0	0
	Total Planning	209,270	383,527	261,354
51800	<u>County Buildings</u>			
105	Facility Supervisor	52,501	57,751	59,484
166	Custodial Personnel	29,164	30,346	31,256
167	Maintenance Personnel	47,251	49,142	50,616
169	Part-Time Personnel	7,194	14,500	15,000
186	Longevity	0	0	500
335	Maint and Repair-buildings	209,622	245,000	245,000
335-ADA	Maint and Repair-buildings(ADA)	3,000	3,000	3,000
336	Maint and Repair-equipment	1,242	10,000	10,000
338	Maint and Repair-vehicle	5,755	5,000	5,000
355	Travel	108	750	500
410	Custodial Supplies	7,860	18,000	15,000
425	Gasoline	3,381	6,000	6,000
435	Office Supplies	455	1,000	1,000
451	Uniforms	1,485	2,000	2,000
599	Other Charges	451	1,000	1,000
599-BMC	Other Charges-Buford McCord Sports Complex	0	0	0
718	Motor Vehicles	12,000	0	0
	Total County Buildings	381,469	443,489	445,356
51810	<u>Other Facilities</u>			
307	Communication	139,571	140,000	140,000
347	Pest Control	6,000	8,000	8,500
359	Disposal Fee	162	1,000	1,200
415	Electricity	146,664	180,000	185,000
452	Utilities	97,672	110,000	115,000
	Total Other Facilities	390,069	439,000	449,700
51900	<u>Other General Administration (Technology)</u>			
189	Other Salaries and Wages	89,925	0	0
334	Maintenance Agreements	14,086	12,500	28,000
336	Maintenance and Repair-Equipment	0	1,500	1,000
355	Travel	74	0	0
399	Other Contracted Services	0	85,000	85,000
499	Other Supplies and Materials	51	0	0
719	Office Equipment	21,214	16,000	0
	Total Other General Administration	125,350	115,000	114,000
51910	<u>Preservation of Records</u>			
140	Salary Supplement	1,500	1,500	1,500
162	Clerical Personnel	33,758	35,109	36,163
186	Longevity Pay	2,400	2,500	2,500
351	Rentals	2,000	12,000	12,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
355	Travel	0	150	100
399	Other Contracted Services	1,648	4,000	4,000
435	Office Supplies	0	550	400
499	Other Supplies and Materials	0	680	400
524	In-Service/Staff Development	100	100	100
599	Other Charges	94	100	100
719	Office Equipment	0	0	1,500
	Total Preservation of Records	41,500	56,689	58,763
	Total General Administration	1,969,918	2,166,651	2,038,328
52000	<u>FINANCE</u>			
52100	<u>Accounting and Budgeting</u>			
101	Administrative Officer	90,715	95,251	98,109
103	Assistants	47,251	50,000	51,501
119	Accounts/Bookkeepers	129,466	135,850	139,928
140	Salary Supplement	7,125	7,875	8,625
186	Longevity Pay	3,500	3,800	4,100
317	Data Processing Services	22,629	44,054	43,000
332	Legal Notices Rec Court Costs	6,646	6,500	6,500
349	Printing Stationary Forms	5,277	5,500	4,500
355	Travel	98	2,100	2,100
399	Other Contracted Services	3,187	3,400	3,400
435	Office Supplies	4,486	3,500	3,500
508	Surety Bond	0	300	300
524	In-Service/Staff Development	500	1,000	1,000
719	Office Equipment	313	2,000	2,000
	Total Accounting and Budgeting	321,193	361,130	368,563
52300	<u>Property Assessor Office</u>			
101	County Official	90,715	95,251	98,109
140	Salary Supplement	3,378	4,100	4,100
162	Clerical Personnel	103,050	132,233	136,200
169	Part-Time Personnel	0	0	5,000
186	Longevity Pay	1,100	600	700
187	Overtime Pay(Re-appraisal)	0	0	3,000
187-PY	Overtime Pay(PY Re-appraisal)	0	0	0
312	Contracts with Private Agencies	6,484	10,000	10,000
317	Data Processing Services	36,644	40,425	42,500
332	Legal Notices	91	200	200
337	Maint and Repair-Office Equipment	0	1,000	1,000
338	Maint and Repair-Vehicle	344	2,000	1,500
349	Printing Stationary Forms	2,075	2,310	9,100
355	Travel	1,532	3,500	3,500
399	Other Contracted Services	8,030	7,000	8,500
425	Gasoline	833	3,000	3,000
435	Office Supplies	2,391	3,500	3,500
524	In-Service/Staff Development	1,230	4,000	4,000
599	Other Charges	0	5,000	11,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
719	Office Equipment	10,746	6,000	6,000
	Total Property Assessor's Office	268,643	320,119	350,909
52400	<u>County Trustee's Office</u>			
101	County Official	90,715	95,251	98,109
106	Deputy	37,041	38,523	39,679
121	Data Processing Personnel	29,704	34,216	35,243
140	Salary Supplement	4,252	4,875	5,250
162	Clerical Personnel	32,681	31,200	32,136
169	Part-time Personnel	12,121	15,750	16,223
186	Longevity Pay	2,900	4,300	4,500
317	Data Processing Services	11,019	11,000	11,000
332	Legal Notices, Recording and Court Costs	332	400	500
349	Printing Stationary Forms	5,687	6,900	6,900
355	Travel	809	2,200	2,600
399	Other Contracted Services	1,783	3,325	2,500
435	Office Supplies	2,456	3,500	3,500
508	Surety Bond	0	0	0
524	In-Service/Staff Development	1,175	1,600	1,600
719	Office Equipment	2,808	3,500	3,500
	Total Trustees Office	235,483	256,540	263,240
52500	<u>County Clerk Office</u>			
101	County Official	90,715	95,251	98,109
106	Deputy	35,416	36,833	38,565
140	Salary Supplement	6,128	7,500	6,000
161	Secretary	33,758	35,109	36,163
162	Clerical Personnel	96,606	100,512	103,971
169	Part-Time Personnel	10,927	15,000	17,000
186	Longevity Pay	6,000	6,400	5,900
317	Data Processing Services	27,282	28,467	30,000
355	Travel	2,546	4,000	6,000
435	Office Supplies	4,074	4,000	4,000
524	In-Service/Staff Development	1,055	1,500	2,775
719	Office Equipment	1,971	3,500	3,500
	Total County Clerk	316,478	338,072	351,983
	Total Finance	1,141,797	1,275,861	1,334,695
53000	<u>ADMINISTRATION OF JUSTICE</u>			
53100	<u>Circuit Court</u>			
101	County Official	90,715	95,251	98,109
106	Deputies	170,987	216,199	222,686
140	Salary Supplement	0	0	0
169	Part-time Personnel	7,372	15,000	17,000
186	Longevity Pay	5,400	5,700	6,700
189	Other Salaries and Wages	16,218	0	0
194	Jury & Witness Fees	1,750	5,000	5,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
317	Data Processing Services	26,494	30,000	31,500
332	Legal Notices, Recording & Court Costs	395	650	650
337	Maint and Repair Services - Equipment	0	2,500	2,500
355	Travel	0	150	150
399	Other Contracted Services	40	800	800
435	Office Supplies	4,898	6,000	6,500
508	Premiums on Corporate Surety Bonds	50	200	200
719	Office Equipment	24,137	8,000	8,000
	Total Circuit Court	348,456	385,450	399,795
53300	<u>General Sessions Court</u>			
102	Judge	130,041	134,083	139,299
123	Guidance Personnel	62,190	64,678	66,618
161	Secretary	20,499	30,748	31,670
169	Part-time Personnel	6,191	9,120	9,374
355	Travel	2,924	3,500	3,500
399	Other Contracted Services	1,750	6,600	6,600
432	Library Books	1,317	2,000	2,000
435	Office Supplies	1,669	1,750	1,750
524	In-Service/Staff Development	1,495	2,000	2,000
719	Office Equipment	2,344	2,500	2,500
	Total General Sessions Court	230,420	256,979	265,311
53310	<u>General Sessions Judge</u>			
102	Judge	0	2,300	2,300
355	Travel	0	1,000	1,000
524	In-Service/Staff Development	0	700	700
	Total General Sessions Judge	0	4,000	4,000
53400	<u>Chancery Court</u>			
101	County Official	90,715	95,251	98,109
103	Assistant	31,051	32,294	33,263
106	Deputy	26,754	27,825	29,690
140	Salary Supplement	1,500	1,500	1,500
169	Part-time Personnel	0	14,000	14,420
186	Longevity Pay	2,300	2,400	2,500
317	Data Processing Services	15,660	17,185	18,430
332	Legal Notices, Recording & Court Costs	0	1,500	1,500
355	Travel	325	2,000	2,000
435	Office Supplies	4,569	6,000	6,000
719	Office Equipment	0	2,000	2,000
	Total Chancery Court	172,874	201,955	209,412
53700	<u>Judicial Commissioners</u>			
169	Part-time Personnel	17,008	17,689	18,219
186	Longevity	1,200	1,200	1,400
189	Other Salaries & Wages	36,888	38,993	40,164

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
196	In-Service Training	454	1,250	1,150
355	Travel	1,262	5,000	5,000
435	Office Supplies	529	700	1,700
524	In-Service/Staff Development	0	200	200
599	Other Charges	340	480	480
	Total Judicial Commissioners	57,681	65,512	68,313
53920	<u>Courtroom Security</u>			
431	Law Enforcement Supplies	0	0	0
799-SEC	Other Capital Outlay-Security Grant	147,227	0	0
	Total Courtroom Security	147,227	0	0
	Total Administration of Justice	956,658	913,896	946,831
54000	<u>PUBLIC SAFETY</u>			
54110	<u>Sheriff's Department</u>			
101	County Official	99,787	104,776	107,920
103	Assistant	43,271	45,002	45,330
106	Deputies	1,171,598	1,418,601	1,520,314
106-SEC	Deputies (Courtroom Security)	108,411	114,916	118,362
119	Accounts/Bookkeepers	41,178	42,826	38,213
140	Salary Supplements	24,700	31,900	29,600
140-RETEN	Salary Supplements-Retention Salary Supplements	0	0	0
148	Dispatchers and Radio Operators	356,748	380,000	390,000
169-SEC	Part-time Personnel	31,225	46,000	46,000
170	School Resource Officer	39,503	51,843	53,398
170-SROG	School Resource Officer-Grant	249,625	264,856	271,725
186	Longevity Pay	19,800	19,600	19,000
187	Overtime Pay	112,099	110,000	120,000
187-MHT	Overtime Pay-Mental Health Transport	0	0	0
187-TDDTF	Overtime Pay-TN Dangerous Drug Task Force	2,067	145,200	145,200
187-THSO	Overtime Pay- TN Hwy Safety Grant	9,175	0	0
187-VCIF	Overtime Pay-Violent Crimes	14,575	15,000	0
188	Bonus Payments	29,000	37,000	39,000
189	Other Salaries and Wages	34,106	0	0
201-SROG	Social Security-School Resource Officer Grant	19,115	9,995	15,000
204-SROG	State Retirement-School Resource Officer Grant	29,584	32,500	30,000
206-SROG	Life Insurance-School Resource Officer Grant	1,968	0	0
207-SROG	Medical Insurance-School Resource Officer Grant	54,574	53,752	44,378
210-SROG	Unemployment Compensation-School Resource Officer G	105	0	0
302	Advertising	60	500	1,000
307	Communication	8,747	15,000	15,000
312	Contracts with Private Agencies	0	2,500	2,500
317	Data Processing Services	20,142	30,000	30,000
331	Legal Services	0	200	200
336	Maint and Repair Services - Equipment	0	2,000	2,000
338	Maint and Repair Services - Vehicles	86,391	80,000	90,000
338-STOR	Maint and Repair Services - Vehicles (Storage)	0	0	10,000
348	Postal Charges	217	600	600

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
355	Travel	8,913	24,000	24,000
355-SRO	Travel (SRO)	3,359	0	0
399	Other Contracted Service	0	0	0
412	Diesel Fuel	81	2,000	2,000
425	Gasoline	143,923	165,000	155,000
431	Law Enforcement Supplies	35,080	43,900	45,000
431-ELC	Law Enforcement Supplies-ELC Confinement Facility Grant	7,165	0	0
431-SRO	Law Enforcement Supplies-SRO	0	0	0
431-SROG	Law Enforcement Supplies-School Resource Officer Grant	5,216	8,897	8,897
431-THSO	Law Enforcement Supplies- TN Hwy Safety	9,948	20,000	0
431-TLETA	Law Enforcement Supplies-TLETA Grant	0	20,000	20,000
431-TRMT	Law Enforcement Supplies-Tennessee Risk Management	0	0	0
431-TSEE	Law Enforcement Supplies-TN Safety Environment	0	0	0
431-VCIF	Law Enforcement Supplies-Violent Crimes Grant	81,342	0	0
435	Office Supplies	7,761	8,000	8,000
450	Tires and Tubes	13,766	20,000	20,000
451	Uniforms	14,720	15,000	15,000
451-MHT	Uniforms-Mental Health Transport	0	0	10,000
451-TLETA	Uniforms-TLETA Grant	6,957	20,000	20,000
513-SROG	Workmans' Compensation Insurance	4,948	0	0
524	In-Service/Staff Development	5,659	21,000	21,000
524-SRO	In-Service/Staff Development-SRO	0	0	0
524-SROG	In-Service/Staff Development-SRO Grant	4,520	5,000	5,000
599	Other Charges	9,816	11,100	11,000
599-STOR	Other Charges-STORAGE	0	10,000	10,000
718	Motor Vehicles	24,000	0	0
718-ELC	Motor Vehicles -ELC	120,000	0	0
718-MHT	Motor Vehicles -Mental Health Transport	0	0	0
718-VCIF	Motor Vehicles-VCIF Grant	49,196	0	0
719	Office Equipment	2,637	5,000	5,000
Total Sheriffs Department		3,166,778	3,453,464	3,564,637
54160	<u>Administration Of Sexual Offender Registry</u>			
431	Law Enforcement Supplies	0	0	10,000
435	Office Supplies	0	1,000	1,000
451	Uniforms	0	0	1,000
599	Other Charges	1,750	3,000	3,000
719	Office Equipment	2,952	3,500	5,000
Total Administration Of Sexual Offender Registry		4,702	7,500	20,000
54210	<u>Jail</u>			
160	Guards	742,841	842,883	854,481
161	Secretary	24,617	30,826	38,670
186	Longevity Pay	3,800	3,800	7,000
187	Overtime Pay	44,128	83,000	83,000
188	Bonus Payment	14,000	23,000	23,000
189	Other Salaries and Wages	25,048	0	0
340	Medical and Dental Services	544,886	300,000	500,000
355	Travel	392	5,000	5,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
399	Other Contracted Service	128,826	145,000	155,000
410	Custodial Supplies	14,312	20,000	40,000
410-ELC	Custodial Supplies-ELC Grant	10,184	0	0
413	Drugs & Medical Supplies	32,963	40,000	40,000
422	Food Supplies	300,591	285,000	350,000
431	Law Enforcement Supplies	0	5,000	5,000
431-TCI	Law Enforcement Supplies	0	0	0
435	Office Supplies	4,969	5,000	5,000
441	Prisoners Clothing	0	4,000	4,000
441-ELC	Prisoners Clothing-ELC Grant	8,173	0	0
451	Uniforms	7,496	8,000	8,000
499	Other Supplies and Materials	11,872	15,000	15,000
499-ELC	Other Supplies and Materials-ELC Grant	13,063	0	0
524	In-Service/Staff Development	1,600	5,000	5,000
599-ELC	Other Charges-ELC Grant	24,919	0	0
709	Data Processing Equipment	26,747	29,000	29,000
719	Office Equipment	0	5,000	5,000
719-TCI	Office Equipment-TN Correction Institute	0	0	0
790-TCI	Other Equipment-TN Correction Institute	14,596	0	0
	Total Jail	2,000,023	1,854,509	2,172,151
54310	<u>Fire Prevention and Control</u>			
309	Contracts with Govt Agen	2,000	2,000	2,000
429	Instructional Supplies and Materials	1,484	1,500	2,000
524	In-Service/Staff Development	7,878	14,000	20,000
790	Other Equipment	0	3,000	5,000
	Total Fire Prevention and Control	11,362	20,500	29,000
54320	<u>Rural Fire Protection</u>			
316	Contributions	150,000	150,000	156,000
790	Other Equipment	8,435	0	0
	Total Rural Fire Prevention	158,435	150,000	156,000
54410	<u>Civil Defense</u>			
105	Supervisor/Director	69,608	72,393	74,565
169	Part-time Personnel	4,920	5,000	5,000
186	Longevity Pay	0	500	0
187	Overtime Pay	4,595	5,000	7,000
189	Other Salaries and Wages	47,138	49,142	50,617
320	Dues and Memberships	230	1,000	1,000
330	Operating Lease Payment	3,400	3,600	3,600
336	Maint and Repair Services - Equipment	2,285	8,000	10,000
338	Maint and Repair Services - Vehicles	13,109	14,000	15,000
355	Travel	0	1,000	1,000
399	Other Contracted Services	2,965	4,500	4,500
412	Diesel	1,457	4,000	4,000
425	Gasoline	5,758	10,000	10,000
435	Office Supplies	849	2,000	2,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
442	Propane Gas	1,251	3,000	3,000
451	Uniforms	897	2,000	2,200
499	Other Supplies and Materials	11,623	12,593	5,465
508	Premiums on Corporate Surety Bonds	0	50	50
524	In-Service/Staff Development	350	2,000	2,000
599	Other Charges	359	1,000	2,000
708	Communication Equipment	17,669	20,000	20,000
718	Motor Vehicles	0	0	0
790	Other Equipment	37,396	15,000	15,000
	Total Civil Defense	225,859	235,778	237,997
54610	<u>County Coroner</u>			
131	Medical Personnel	5,400	7,000	8,500
341	Pauper Burials	600	3,000	3,000
399	Other Contracted Services	37,225	50,000	50,000
	Total County Coroner	43,225	60,000	61,500
	Total Public Safety	5,610,384	5,781,751 0	6,241,285
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55110	<u>Local Health Center</u>			
316	Contributions	38,111	38,111	38,131
335	Maintenance and Repair Service-Building	275	1,000	1,000
399	Other Contracted Services	2,359	6,100	6,100
435	Office Supplies	582	1,520	1,520
499	Other Supplies & Materials	0	2,250	2,250
599	Other Charges	896	700	700
599-PPI	Other Charges	920	920	900
	Total Local Health Center	43,143	50,601	50,601
55130	<u>Ambulance/Emergency Medical Services</u>			
105	Supervisor/Director	69,608	75,000	77,250
131	Medical Personnel	1,233,305	1,446,292	1,529,546
140	Salary Supplements	0	24,000	24,000
169	Part-time Personnel	104,857	150,000	150,000
186	Longevity	19,300	20,900	20,000
187	Overtime Pay	500,671	574,237	600,000
199	Other Per Diem & Fees	532	3,000	3,500
320	Dues and Memberships	400	1,200	1,400
335	Maint & Repair Services - Building	983	2,000	2,000
336	Maint & Repair Services - Equipment	899	10,000	10,000
338	Maint & Repair Services - Vehicles	46,223	60,000	60,000
355	Travel	3,899	3,500	3,500
399	Other Contracted Services	186,827	235,000	245,000
410	Custodial Supplies	4,584	8,000	8,000
412	Diesel Fuel	7,595	22,000	2,000
413	Drugs and Medical Supplies	49,472	66,000	66,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
413-PHAR	Drugs and Medical Supplies(Pharmaceuticals)	19,938	35,600	35,600
425	Gasoline	41,361	80,000	85,000
435	Office Supplies	1,992	3,000	3,000
450	Tires and Tubes	7,614	15,000	20,000
451	Uniforms	10,585	18,000	18,000
499	Other Supplies and Materials	9,400	13,000	13,000
524	In-Service/Staff Development	17,182	25,000	25,000
718	Motor Vehicle	203,200	180,000	180,000
719	Office Equipment	1,322	3,000	3,000
790	Other Equipment	26,769	15,000	30,000
790-TRMT	Other Equipment-Tennessee Risk Management Grant	14,475	0	0
	Total Ambulance/Emergency Medical Services	2,582,993	3,088,729	3,214,796
55170	<u>Alcohol and Drug Programs</u>			
111	Probation Officer	12,488	13,323	13,723
201	Social Security	0	780	780
355	Travel	0	655	655
435	Office Supplies	878	1,000	1,000
599	Other Charges	0	7,000	7,000
	Total Alcohol and Drug Programs	13,366	22,758	23,158
55190	<u>Other Local Health Services</u>			
131	Medical Personnel	134,013	153,340	164,832
163	Educational Assistants	74,096	73,160	75,768
349	Printing, Stationery, and Forms	0	100	100
355	Travel	14,190	15,000	15,000
399	Other Contracted Services	0	500	500
499	Other Supplies and Materials	83	2,500	2,500
506	Liability Insurance	186	250	250
599	Other Charges	0	1,000	1,000
	Total Other Local Health Services	222,568	245,850	259,950
55900	<u>Other Public Health Services</u>			
316	Contributions-Opioid	0	0	0
355	Travel-Opioid	0	0	3,000
524	Inservice-Opioid	0	0	1,000
599	Other Chargers-Opioid	0	0	1,000
599-TOBG	Other Charges(Tobacco Grant)	706	0	0
	Total Other Public Health Services	706	0	5,000
	Total Public Health & Welfare	2,862,776	3,407,938	3,553,505
56500	<u>Libraries</u>			
103	Assistants	117,348	122,238	125,905
129	Librarians	42,991	44,711	46,052
186	Longevity	3,200	3,500	3,800

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
189	Other Salaries and Wages	18,416	22,790	23,473
317	Data Processing Services	5,235	3,600	3,600
320	Dues & Memberships	160	750	500
335	Maint & Repair Services Buildings	2,837	3,000	3,000
348	Postal Charges	1,162	1,200	1,200
355	Travel	853	2,000	1,500
399	Other Contracted Services	19,067	18,000	18,000
432	Library Books & Media	6,887	7,000	7,500
435	Office Supplies	5,874	6,500	7,000
452	Utilities	5,301	5,500	5,750
499	Other Supplies & Materials	1,783	2,000	2,000
524	In-Service/Staff Development	100	1,500	1,000
599	Other Charges	16,865	3,000	5,500
790	Other Equipment	3,987	9,000	10,000
	Total Estimated Expenditures	252,066	256,289	265,780
56700	<u>Parks and Fair Boards</u>			
316	Contributions	3,000	3,000	3,000
	Total Parks and Fair Boards	3,000	3,000	3,000
	Total Social, Cultural and Recreational	255,066	259,289	268,780
57000	<u>AGRICULTURE AND NATURAL RESOURCES</u>			
57100	<u>Agriculture Extension Service</u>			
316	Contributions	53,075	70,992	62,581
320	Dues and Memberships	255	350	350
328	Janitorial Services	0	1,560	1,560
355	Travel	893	900	900
410	Custodial Supplies	404	125	125
435	Office Supplies	0	1,000	1,000
719	Office Equipment	881	1,000	1,000
	Total Agriculture Extension Services	55,508	75,927	67,516
57500	<u>Soil Conservation</u>			
161	Secretary	24,461	31,804	32,758
186	Longevity	800	900	1,000
399	Other Contracted Services	5,000	5,000	5,000
599	Other Charges	2,550	3,000	3,000
	Total Soil Conservation	32,811	40,704	41,758
	Total Agriculture and Natural Resources	88,319	116,631	109,274
58000	<u>OTHER GENERAL GOVERNMENT</u>			
58110	<u>Tourism</u>			
316	Contributions	0	1,200	38,162
	Total Tourism	0	1,200	38,162

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
58120	<u>Industrial Development (Vision 21)</u>			
105	Supervisor/Director	66,150	0	0
316	Contributions	9,054	35,000	0
	Total Industrial Development	75,204	35,000	0
58190	<u>Other Economic and Community Development</u>			
105	Supervisor/Director	0	0	73,581
169	Part-time Personnel	0	0	0
302	Advertising	0	0	3,000
320	Dues and Memberships	0	0	600
355	Travel	0	0	6,000
399	Other Contracted Services	0	0	0
435	Office Supplies	0	0	500
524	Inservice	0	0	2,000
599	Other Charges	0	0	1,000
718	Motor Vehicle	0	0	0
719	Office Equipment	0	0	0
	Total Other Economic and Community Development	0	0	86,681
58300	<u>Veterans Services</u>			
105	Supervisor/Director	34,073	35,436	36,499
186	Longevity	0	0	600
338	Maint & Repair Services - Vehicles	987	750	750
351	Rentals	3,600	3,600	4,200
355	Travel	79	600	1,200
399	Other Contracted Service	449	450	0
425	Gasoline	644	1,000	1,000
435	Office Supplies	154	500	500
599	Other Charges	478	1,000	1,000
719	Office Equipment	94	1,500	1,000
	Total Veterans Services	40,558	44,836	46,749
58400	<u>Other Charges</u>			
506	Liability Insurance	327,434	424,000	450,000
510	Trustees Commission	235,820	232,000	300,000
513	Workers Comp	152,278	196,000	210,000
	Total Other Charges	715,532	852,000	960,000
58600	<u>Employee Benefits</u>			
201	Social Security	560,144	630,000	720,000
204	State Retirement	833,196	883,000	1,060,000
206	Life Insurance	25,294	68,000	75,000
207	Medical Insurance	2,170,571	2,235,060	2,660,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
210	Unemployment Comp	4,522	22,000	22,000
399	Other Contracted Services	6,200	0	7,000
	Total Employees Benefits	3,599,927	3,838,060	4,544,000
58801	Covid 19 Grant # 1-Dept of Health Drug Room (Immunization)			
707	Building Improvements	7,794	90,800	0
	Total Covid 19 Grant#1- Dept. of Health Drug Room	7,794	90,800	0
58838	American Rescue Plan Act Grant #8-LATCF			
732	Building Purchases	0	0	0
	Total American Rescue Plan Act Grant #8-LATCF	0	0	0
58841	American Rescue Plan Act Grant A-Dept of Health			
707	Building Improvements	0	0	0
	Total American Rescue Plan Act Grant A-Dept of Health	0	0	0
58842	American Rescue Plan Act Grant B- TDEC BALU			
399	Other Contracted Service	0	0	78,000
	Total American Rescue Plan Act Grant B-TDEC BALU	0	0	78,000
58900	<u>Miscellaneous</u>			
309	Contracts with Government Agencies	12,993	13,993	21,993
316	Contributions	65,000	55,000	47,900
320	Dues and Memberships	16,982	17,000	18,000
348	Postal Charges	46,975	50,000	52,000
351	Rentals	0	2,500	2,500
399	Other Contracted Services	1,620	7,300	7,300
599	Other Charges	5,975	2,500	2,500
	Total Miscellaneous	149,545	148,293	152,193
	Total Other General Government	4,588,560	5,010,189 0	5,905,785
	Total Estimated Expenditures	17,473,478	18,932,206	20,398,483
99000	<u>OTHER USES</u>			
91190	<u>Other General Government Projects</u>			
732	Building Purchases	527,556	0	0
	Total Estimated General Administration Projects	527,556	0	0
99000	<u>ESTIMATED OTHER USES</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	189,716	135,000	115,000

For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
	Total Estimated Other Uses	189,716	135,000	<u>115,000</u>
	Total Estimated Expenditures and other uses	18,190,750	19,067,206	<u>20,513,483</u>
	Excess of Estimated Revenue and Other Sources over (under) Estimated Expenditures and Other Uses	(1,757,698)	(1,009,192)	<u>(1,170,309)</u>
	Estimated Begin Fund Balance July 1	6,483,271	4,725,573	<u>4,100,000</u>
	Estimated Ending Fund Balance June 30	4,725,573	3,716,381	<u>2,929,691</u>

Hickman County, Tennessee
Drug Control Fund 122
Statement of Proposed Operations
for the Fiscal Year Ending June 30, 2026

Account No	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
<u>ESTIMATED REVENUES</u>				
42000	<u>FINES, FORFIETURES AND PENALTIES</u>			
42100	<u>Circuit Court</u>			
42140	Drug Control Fines	1,036	2,500	<u>2,000</u>
42300	<u>General Sessions Court</u>			
42340	Drug Control Fines	12,154	5,500	<u>18,000</u>
	Total Fines, Forfeitures and Penalties	13,190	8,000	<u>20,000</u>
42900	<u>OTHER FINES, FORFEITURES AND PENALTIES</u>			
42910	Proceeds from Confiscated Property	39,107	45,000	<u>45,000</u>
	Total Other Fines, Forfeitures, and Penalties	39,107	45,000	<u>45,000</u>
44000	<u>OTHER LOCAL REVENUES</u>			
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	0	0	<u>0</u>
44540	Sale of Property	41,766	0	<u>0</u>
	Total Other Local Revenues	41,766	0	<u>0</u>
	Total Estimated Revenue	94,063	53,000	<u>65,000</u>
49000	<u>ESTIMATED OTHER SOURCES(NON-REVENUE)</u>			
49700	Insurance Recovery	0	0	<u>0</u>
	Total Estimated Other Source(Non-Revenue)	0	0	<u>0</u>
	Total Estimated Revenues and Other Source	94,063	53,000	<u>65,000</u>
<u>ESTIMATED EXPENDITURES</u>				
54110	<u>SHERIFF'S DEPARTMENT</u>			
599	Other Charges	5,533	15,000	<u>15,000</u>
716	Law Enforcement Equipment	0	0	<u>0</u>
718	Motor Vehicles	91,693	100,000	<u>100,000</u>
	Total Estimated Expenditures	97,226	115,000	<u>115,000</u>
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	(3,163)	(62,000)	<u>(50,000)</u>
	Estimated Beginning Fund Balance July 1	109,245	106,082	<u>125,000</u>
	Estimated Ending Fund Balance June 30	106,082	44,082	<u>75,000</u>

Hickman County, Tennessee
Adequate Facilities Tax Fund 125
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
<u>ESTIMATED REVENUES</u>				
40200	<u>COUNTY LOCAL OPTION TAXES</u>			
40285	Adequate Facilities/Development Tax	301,023	260,000	<u>310,000</u>
	Total Local Option Taxes	301,023	260,000	<u>310,000</u>
	Total Revenues	301,023	260,000	<u>310,000</u>
<u>ESTIMATED EXPENDITURES</u>				
50000	<u>GENERAL COUNTY OPERATIONS</u>			
51730	<u>Building</u>			
509	Refunds	0	0	<u>0</u>
510	Trustee's Commission	3,054	3,000	<u>3,500</u>
	Total Building	3,054	3,000	<u>3,500</u>
90000	<u>CAPITAL PROJECTS</u>			
91300	<u>Educational Capital Project</u>			
799	Other Capital Outlay	0	0	<u>0</u>
	Total Public Safety Projects	0	0	<u>0</u>
99100	<u>TRANSFERS OUT</u>			
590	Transfers to Other Funds	0	400,000	<u>400,000</u>
	Total Transfers Out	0	400,000	<u>400,000</u>
	Total Estimated Expenditures	3,054	403,000	<u>403,500</u>
	Excess of Estimated Revenue and Other Sources over/under Estimated Expenditures	297,969	(143,000)	<u>(93,500)</u>
	Estimated Beginning Fund Balance July 1	795,720	1,093,689	<u>950,689</u>
	Estimated Ending Fund Balance June 30	1,093,689	950,689	<u>857,189</u>

Hickman County, Tennessee
American Rescue Plan Act (SLFRF) 127
Statement of Proposed Operations
for the Fiscal Year Ending June 30, 2026

Account No	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
<u>ESTIMATED REVENUES</u>				
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	0	0	0
	Total Recurring Items	0	0	0
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47406	American Rescue Plan Act Grant#A(Health Dept)	0	363,296	0
47407	American Rescue Plan Act Grant#B(TDEC BALU)	0	212,625	0
	Total Federal Through State Revenue	0	575,921	0
47000	<u>FEDERAL GOVERNMENT</u>			
47600	<u>Direct Federal Revenue</u>			
47902	American Rescue Plan Act Grant#7(SLFRF)	0	0	0
	Total Direct Federal Revenue	0	0	0
	Total Estimated Revenue	0	575,921	0
<u>ESTIMATED EXPENDITURES</u>				
58837	<u>AMERICAN RESCUE PLAN ACT GRANT#7(SLFRF)</u>			
316	Contributions	0	550,000	550,000
339-TOC	Matching Share	99,090	628,500	507,000
339-BALU	Matching Share	2,650	70,875	26,000
707-HLTH	Building Improvement	29,780	121,065	0
713	Highway Construction	969,501	0	0
718-EMS	Motor Vehicles	353,800	0	0
791-EMS	Other Construction	61,697	1,100,000	0
	Total Estimated American Rescue Plan Grant #7	1,516,518	2,470,440	1,083,000
58841	<u>AMERICAN RESCUE PLAN ACT GRANT#A(Health Dept.)</u>			
707	Building Improvements	0	363,296	0
	Total Estimated American Rescue Plan Grant #A	0	363,296	0
58842	<u>AMERICAN RESCUE PLAN ACT GRANT#B(TDEC BALU)</u>			
399	Other Contracted Services	0	212,625	0
	Total Estimated American Rescue Plan Grant #A	0	212,625	0
	Total Estimated Expenditure	1,516,518	3,046,361	1,083,000
	(Under) Estimated Expenditures	(1,516,518)	(2,470,440)	(1,083,000)
	Estimated Beginning Fund Balance July 1	4,110,525	2,594,007	1,258,303
	Estimated Ending Fund Balance June 30	2,594,007	123,567	175,303

Hickman County, Tennessee
Highway/Public Works Fund 131
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
<u>ESTIMATED REVENUES</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Taxes	316,221	313,722	320,000
40120	Trustee's Collection Prior Year	8,146	12,930	12,930
40125	Trustee's Collection Bankruptcy	14	0	0
40130	Circuit/Clerk & Master Coll Prior Years	3,156	7,000	7,000
40140	Interest and Penalty	1,469	2,260	2,260
40161	Payments in Lieu of Taxes TVA	313	350	350
40200	<u>County Local Option Taxes</u>			
40270	Business Tax	4,727	4,800	4,800
40280	Mineral Severance Tax	62,203	85,000	85,000
	Total Local Taxes	396,249	426,062	432,340
43100	General Service Charge			
43102	Other Employee Benefit Charges/Contributions	10,822	0	0
	Total General Services Charge	10,822	0	0
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43380	Vending Machines Collections	2,084	2,600	2,600
	Total Charges for Current Services	2,084	2,600	2,600
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44145	Sale of Recycled Materials	1,709	5,500	5,500
44170	Miscellaneous Refunds	2,133	0	0
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	87,345	100,000	100,000
	Total Other Local Revenues	91,187	105,500	105,500
46000	<u>STATE OF TENNESSEE</u>			
46400	<u>Public Works Grants</u>			
46410	Bridge Program	0	2,000,000	2,000,000
46420	State Aid Program	1,181,659	1,700,000	270,000
46851	State Revenue Sharing TVA	22,528	22,000	22,000
46920	Gasoline and Motor Fuel Tax	2,748,251	2,836,818	2,921,925
46925	Hybrid/Electric Vehicle Registration Fee	11,122	0	30,000
46930	Petroleum Special Tax	16,515	19,140	19,140
46980	Other State Grants	0	0	0

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
	Total State of Tennessee	3,980,075	6,577,958	<u>5,263,065</u>
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47230	Disaster Relief	0	400,000	<u>400,000</u>
47590	Other Federal through State	0	0	<u>0</u>
47600	<u>Direct Federal Revenue</u>			
47990	Other Direct Federal Revenue	84,023	500,000	<u>500,000</u>
	Total Federal Government	84,023	900,000	<u>900,000</u>
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUP</u>			
48100	<u>Other Governments</u>			
48120	Paving and Maintenance	36,610	0	<u>0</u>
48600	<u>Citizens Groups</u>			
48610	Donations	0	0	<u>0</u>
	Total Other Governments	36,610	0	<u>0</u>
	Total Estimated Revenue	4,601,050	8,012,120	<u>6,703,505</u>
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	Insurance Recovery	0	0	<u>0</u>
49800	Transfers In	89,716	35,000	<u>40,000</u>
	Total Other Sources (Non-Revenue)	89,716	35,000	<u>40,000</u>
	Total Estimated Revenues and Other Sources	4,690,766	8,047,120	<u>6,743,505</u>

ESTIMATED EXPENDITURES

61000	<u>ADMINISTRATION</u>			
101	County Official/Administrative Officer	99,787	104,776	<u>107,920</u>
103	Assistant(s)	88,660	102,128	<u>53,000</u>
106	Deputy	39,340	49,760	<u>53,000</u>
140	Salary Supplement	4,628	6,000	<u>4,500</u>
161	Secretary	0	0	<u>0</u>
162	Clerical Personnel	0	0	<u>0</u>
169	Part-time Personnel	18,065	22,300	<u>42,120</u>
186	Longevity Pay	3,700	3,800	<u>900</u>
187	Overtime Pay	13,856	15,000	<u>20,000</u>
191	Board and Committee Members Fees	16,800	16,800	<u>16,800</u>
316	Contributions	500	500	<u>500</u>
317	Data Processing Services	0	5,500	<u>3,500</u>
320	Dues and Memberships	3,875	3,875	<u>3,875</u>
332	Legal Notices, Recording and Court Costs	797	1,500	<u>1,500</u>
348	Postal Charges	0	300	<u>300</u>
355	Travel	6,344	9,000	<u>9,000</u>
399	Other Contracted Services	10,092	10,000	<u>10,500</u>

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
435	Office Supplies	355	1,050	1,050
508	Premiums on Corporate Surety Bonds	0	2,000	2,000
524	In-Service/Staff Development	3,275	4,000	4,000
719	Office Equipment	0	5,000	5,000
	Total Administration	310,074	363,289	339,465
62000	<u>HIGHWAY AND BRIDGE MAINTENANCE</u>			
140	Salary Supplements	1,500	1,500	1,500
141	Foremen	304,024	332,925	349,565
143	Equipment Operators	374,572	479,067	499,147
149	Laborers	299,120	418,491	432,545
186	Longevity	33,600	31,700	31,250
187	Overtime Pay	28,006	55,000	52,920
323	Explosive and Drilling Services	0	2,000	2,000
403	Asphalt-Cold Mix	36,783	80,000	65,000
405	Asphalt-Liquid	463,167	850,000	625,000
409	Crushed Stone	246,690	600,000	450,000
426	General Construction Materials	403	25,000	25,000
436	Other Road Supplies	29,200	55,000	55,000
438	Pipe	22,358	55,000	55,000
443	Road Signs	12,257	15,000	15,000
444	Salt	0	6,500	6,500
446	Small Tools	2,643	4,000	4,000
455	Wood Products	29	5,000	5,000
468	Chemical	5,040	7,500	5,100
	Total Highway and Bridge Maintenance	1,859,392	3,023,683	2,679,527
63100	<u>OPERATION AND MAINTENANCE OF EQUIPMENT</u>			
141	Foremen	46,752	51,190	54,310
142	Mechanic(s)	35,752	42,120	47,320
186	Longevity	3,000	3,000	3,600
187	Overtime Pay	1,640	5,000	5,000
329	Laundry Services	10,882	12,000	12,000
412	Diesel Fuel	152,351	250,000	200,000
418	Equipment and Machinery Parts	94,710	125,000	120,000
424	Garage Supplies	25,414	70,000	50,000
425	Gasoline	31,529	45,000	35,000
433	Lubricants	7,192	25,000	20,000
450	Tires and Tubes	26,239	60,000	50,000
599	Other Charges	178	1,500	1,500
	Total Operation and Maintenance of Equip	435,639	689,810	598,730
65000	<u>OTHER CHARGES</u>			
307	Communication	4,415	7,500	7,500
331	Legal Services	0	3,500	3,500
415	Electricity	4,179	7,500	5,500
454	Water and Sewer	3,401	6,000	5,000

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
506	Liability Insurance	73,895	84,000	87,000
510	Trustees Commission	35,195	40,000	40,000
	Total Other Charges	121,085	148,500	148,500
66000	<u>EMPLOYEE BENEFITS</u>			
201	Social Security	100,772	120,000	129,180
204	State Retirement	149,765	150,000	167,775
205	Employee and Dependent Insurance	544,488	900,000	900,000
210	Unemployment Compensation	7,312	15,000	15,000
513	Worker's Compensation Insurance	102,069	125,000	130,000
599	Other Charges	2,382	5,000	5,000
	Total Employees Benefits	906,788	1,315,000	1,346,955
68000	<u>CAPITAL OUTLAY</u>			
705	Bridge Construction	57,110	1,600,000	600,000
708	Communication Equipment	0	3,000	3,000
713	Highway Construction	1,505,414	1,750,000	750,000
714	Highway Equipment	86,952	100,000	100,000
718	Motor Vehicles	97,911	35,000	32,500
791	Other Construction	22	15,000	15,000
	Total Capital Outlay	1,747,409	3,503,000	1,500,500
	Total Estimated Expenditures	5,380,387	9,043,282	6,613,677
99000	<u>OTHER USES</u>			
99100	Transfers Out			
590	Transfers to Other Funds	143,538	143,373	143,157
	Total Other Uses	143,538	143,373	143,157
	Total Estimated Expenditures and Other Uses	5,523,925	9,186,655	6,756,834
	Excess of Estimated Revenue Over (Under)			
	Estimated Expenditures and Other Uses	(833,159)	(1,139,535)	(13,329)
	Estimated Beginning Fund Balance July 1	2,489,245	1,656,086	900,000
	Fund Balance Audit Adjustment			
	Estimated Ending Fund Balance June 30	1,656,086	516,551	886,671

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	Estimate 2025-2026
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Taxes	3,137,972	3,032,648	<u>2,773,333</u>
40120	Trustee's Collection - Prior Year	83,599	65,000	<u>75,000</u>
40125	Trustee's Collection - Bankruptcy	140	500	<u>500</u>
40130	Circuit/Clerk & Master Collections - Prior Years	32,234	47,000	<u>40,000</u>
40140	Interest and Penalty	14,938	15,000	<u>15,000</u>
40161	Payments in Lieu of Taxes - TVA	3,120	4,000	<u>3,500</u>
40162	Payments in Lieu of Taxes - Local Utilities	6,000	6,000	<u>6,000</u>
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	3,041,871	2,535,177	<u>2,975,000</u>
40270	Business Tax	46,902	35,000	<u>45,000</u>
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	0	0	<u>0</u>
40350	Interstate Telecommunication Tax	0	0	<u>0</u>
	Total Local Taxes	6,366,776	5,740,325	<u>5,933,333</u>
41000	<u>Licenses and Permits</u>			
41100	<u>Licenses</u>			
41110	Marriage Licenses	1,492	1,300	<u>1,300</u>
	Total Licenses and Permits	1,492	1,300	<u>1,300</u>
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43517	Tuition - Other	2,400	0	<u>0</u>
43570	Receipts from Individual Schools	14,948	30,000	<u>30,000</u>
43582	Community Service Fees Adults	113	200	<u>200</u>
	Total Charges for Current Services	17,461	30,200	<u>30,200</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	363,499	0	<u>0</u>
44120	Lease/Rentals	3,455	10,000	<u>7,500</u>
44170	Miscellaneous Refunds	39,433	30,000	<u>30,000</u>
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	8,748	15,000	<u>15,000</u>
44560	Damages Recovered from Individuals	7,197	3,000	<u>3,000</u>
44570	Contributions and Gifts	20,691	15,000	<u>20,000</u>
44990	Other Local Revenues	0	0	<u>30,000</u>

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
	Total Other Local Revenues	443,023	73,000	105,500
	Total Local Revenue	6,828,752	5,844,825	6,070,333
46000	<u>State of Tennessee</u>			
46175	On-Behalf Contributions for OPEB	58,470	35,000	40,000
46500	<u>State Education Funds</u>			
46510	Tennessee Investment in Student Achievemen	24,550,179	24,228,618	25,081,234
46513	TISA-On-behalf Payments	48,806	0	0
46515	Early Childhood Education	445,023	490,275	445,000
46520	School Food Service	0	22,000	22,000
46550	Driver Education	3,860	5,000	10,000
46590	Other State Education Funds	285,794	240,000	240,000
46591	Coordinated School Health	0	0	0
46594	Family Resource Centers	0	0	0
46610	Career Ladder Program	39,539	45,000	37,500
46790	Other Vocational	955,369	0	759,000
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - TVA	223,542	230,000	220,000
46980	Other State Grants	57,162	124,847	0
46981	Safe Schools	41,190	0	0
46990	Other State Revenues	1,132	258,804	100,000
	Total State of Tennessee	26,710,066	25,679,544	26,954,734
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47401	American Rescue Plan Act Grant #1	340,502	0	0
47590	Other Federal Through State	51,433	0	0
47600	<u>Direct Federal Revenue</u>			
47640	ROTC Reimbursement	62,624	70,000	65,000
47990	Other Direct Federal Revenue	0	0	0
	Total Federal Government	454,559	70,000	65,000
48000	<u>Other Governments and Citizens Groups</u>			
48130	Contributions	479,214	0	0
48990	Other	236,681	161,000	0
	Total Other Governments and Citizens Groups	715,895	161,000	0
	Total Estimated Revenues	34,709,272	31,755,369	33,090,067
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	Insurance Recovery	6,855	10,000	0
49800	Transfers In	18,571	25,000	10,000
	Total Other Sources	25,426	35,000	10,000

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
	Total Estimated Revenues & Other Sources	34,734,698	31,790,369	<u>33,100,067</u>

ESTIMATED EXPENDITURES

71000 Instruction

71100 Regular Instruction Program

116 Teachers	9,778,835	10,273,253	<u>10,722,365</u>
117 Career Ladder Program	36,000	45,000	<u>35,000</u>
128 Homebound Teachers	1,182	12,000	<u>6,000</u>
140 Salary Supplements	413,987	460,000	<u>440,000</u>
163 Educational Assistants	410,207	460,000	<u>497,075</u>
189 Other Salaries and Wages	378,474	420,000	<u>410,000</u>
198 Non-Certified Substitute Teachers	174,518	175,000	<u>210,000</u>
201 Social Security	815,544	906,162	<u>922,514</u>
204 State Retirement	768,432	1,016,744	<u>918,910</u>
207 Medical Insurance	1,524,716	2,000,000	<u>2,090,000</u>
212 Employer Medicare	2,697	0	<u>0</u>
215 On-behalf Payments to OPEB	23,647	0	<u>0</u>
336 Maint and Repair Service - Equipment	14,619	12,000	<u>10,000</u>
399 Other Contracted Services	0	55,000	<u>107,000</u>
429 Instructional Supplies and Materials	128,984	125,000	<u>115,000</u>
449 Textbooks	229,407	175,000	<u>150,000</u>
471 Software	0	0	<u>0</u>
499 Other Supplies and Materials	6,638	8,000	<u>8,000</u>
595 TISA-On-behalf Payments	39,133		<u>0</u>
599 Other Charges	1,355	0	<u>0</u>
722 Regular Instructional Equipment	266	50,000	<u>150,000</u>
730 Vocational Instruction Equipment	0	0	<u>0</u>

Total Instructional Program	14,748,641	16,193,159	<u>16,791,864</u>
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71150 Alternative Instruction Program

116 Teachers	121,900	195,000	<u>213,289</u>
163 Educational Assistants	22,975	25,000	<u>26,000</u>
201 Social Security	10,548	16,830	<u>18,306</u>
204 State Retirement	12,363	19,656	<u>17,438</u>
207 Medical Insurance	25,375	36,179	<u>37,988</u>
355 Travel	1,776	1,500	<u>2,000</u>
429 Instructional Supplies and Materials	1,498	1,500	<u>1,000</u>
499 Other Supplies and Materials	1,500	1,500	<u>1,000</u>

Total Alternative Schools	197,935	297,165	<u>317,021</u>
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71200 Special Education Program

116 Teachers	1,843,481	1,980,000	<u>2,021,836</u>
124 Psychological Personnel	75,773	0	<u>0</u>
128 Homebound Teachers	2,538	15,000	<u>7,500</u>
163 Educational Assistants	416,047	510,000	<u>528,820</u>
171 Speech Pathologist	194,662	300,000	<u>255,769</u>

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
201	Social Security	185,821	214,583	210,266
204	State Retirement	215,081	256,948	217,170
207	Medical Insurance	371,575	399,706	414,442
212	Employer Medicare	0	0	0
312	Contracts with Private Agencies	0	0	105,000
399	Other Contracted Services	249,964	180,000	75,000
429	Instructional Supplies and Materials	5,858	7,000	7,000
499	Other Supplies and Materials	305	5,000	5,000
595	TISA-On-behalf Payments	9,673	0	0
725	Special Education Equipment	13,404	5,404	5,000
	Total Special Educational Program	3,584,182	3,873,641	3,852,803
71300	<u>Career and Technical Education Program</u>			
116	Teachers	816,497	900,000	932,216
140	Supplements	8,712	6,000	6,000
189	Other Salaries and Wages	6,500	14,000	5,000
198	Non-Certified Substitute Teachers	9,850	18,000	21,600
201	Social Security	62,711	71,757	73,809
204	State Retirement	61,407	79,598	73,785
207	Medical Insurance	105,106	121,487	127,562
307	Communications	10,771	0	0
336	Maintenance and Repair Services-Equipment	0	0	0
355	Travel	633	2,000	9,000
399	Other Contracted Services	10,000	0	0
429	Instructional Supplies and Materials	6,197	11,000	10,000
449	Text Books	3,987	7,000	7,000
471	Software	238,710	139,850	0
499	Other Supplies and Materials	36,872	25,000	20,000
599	Other Charges	12,921	3,500	3,500
730	Vocational Instruction Equipment	812,738	430,970	15,000
790	Other Equipment	2,341	10,000	10,000
	Total Vocational Education Program	2,205,953	1,840,162	1,314,472
	Total Instruction	20,736,711	22,204,127	22,276,160
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director	67,869	92,000	96,000
189	Other Salaries & Wages	41,893	56,000	57,932
201	Social Security	7,995	11,322	11,776
204	State Retirement	8,312	12,482	15,639
207	Medical Insurance	12,278	18,451	19,374
355	Travel	636	3,000	1,500
399	Other Contracted Services	12,353	20,000	20,000
499	Other Supplies and Materials	0	2,000	1,500
524	In Service/Staff Development	290	1,000	1,500
719	Office Equipment	0	5,000	0

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
	Total Attendance	151,626	221,255	225,221
72120	<u>Health Services</u>			
105	Supervisor/Director	71,253	75,000	78,000
130	Social Workers	0	96,000	102,800
131	Medical Personnel	357,331	380,000	397,459
189	Other Salaries & Wages	54,240	57,000	59,100
201	Social security	36,139	46,512	48,758
204	State Retirement	42,176	54,720	58,551
207	Medical Insurance	53,588	57,339	60,206
355	Travel	2,624	4,000	2,000
399	Other Contracted Services	6,960	56,821	35,000
413	Drugs and Medical Supplies	5,494	5,500	5,500
499	Other Supplies and Materials	3,219	3,500	3,000
524	Inservice	2,372	4,000	3,000
599	Other Charges	4,350	5,000	4,000
735	Health Equipment	5,354	5,500	4,000
	Total Health Service	645,100	850,892	861,374
72130	<u>Other Student Support</u>			
123	Guidance Personnel	572,913	685,000	719,709
189	Other Salaries and Wages	180,897	190,000	193,500
201	Social Security	55,911	66,938	67,861
204	State Retirement	54,745	74,885	71,231
207	Medical Insurance	78,790	84,305	88,521
322	Evaluating and Testing	40,000	20,000	16,000
344	Payments to Schools - Other	80,000	80,000	64,000
355	Travel	7,832	8,000	8,000
399	Other Contracted Services	14,810	25,000	10,000
499	Other Supplies and Materials	1,220	4,000	4,000
524	Inservice	2,000	3,000	2,000
599	Other Charges	2,299	7,000	5,000
701	Administration Equipment	0	0	0
	Total Other Student Support	1,091,417	1,248,128	1,249,822
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	46,485	119,000	125,000
129	Librarians	453,984	485,000	500,235
161	Secretary(s)	218,168	235,000	227,599
162	Clerical Personnel	254,651	272,000	318,482
189	Other Salaries and Wages	48,492	20,000	91,921
201	Social Security	74,424	86,522	93,638
204	State Retirement	95,605	113,047	109,735
207	Medical Insurance	177,615	190,048	207,846
212	Employer Medicare	501	0	0
336	Maint and Repair Services - Equipment	3,065	4,000	4,000
355	Travel	681	2,500	2,500

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
399	Other Contracted Services	15,507	16,000	16,000
432	Library Books and Media	7,999	8,000	8,000
499	Other Supplies and Materials	6,000	5,000	3,000
524	In-Service/Staff Development	0	2,000	2,000
599	Other Charges	0	0	0
701	Administration Equipment	22,571	0	0
722	Regular Instruction Equipment	7,068	0	0
790	Other Equipment	81,031	0	0
	Total Regular Instruction Program	1,513,847	1,558,117	1,709,956
72220	<u>Special Education Program</u>			
105	Supervisor/Director	84,088	96,742	93,500
124	Psychological Personnel	0	80,000	83,000
131	Medical Personnel	0	65,335	69,000
189	Other Salaries and Wages	1,650	5,000	5,000
196	In-Service Training	579	2,000	2,000
201	Social Security	6,418	19,054	19,317
204	State Retirement	5,726	19,683	19,679
207	Medical Insurance	8,100	8,667	9,101
312	Contracts with Private Agencies	0	0	7,000
336	Maint and Repair Services - Equipment	4,949	5,000	5,000
355	Travel	4,950	7,500	7,500
399	Other Contracted Services	0	0	60,000
524	In-Service Training	1,949	4,000	4,000
	Total Special Education Program	118,409	312,981	384,097
72230	<u>Career and Technical Education Program</u>			
105	Supervisor/Director	179,261	89,613	95,500
189	Other Salaries and Wages	39,123	81,937	42,000
201	Social Security	10,716	13,075	10,519
204	State Retirement	10,010	13,633	10,584
207	Medical Insurance	9,863	24,867	2,696
336	Maint and Repair Services - Equipment	479	3,000	3,000
355	Travel	532	2,000	2,000
399	Other Contracted Services	4,956	3,000	3,000
499	Other Supplies and Materials	44,389	0	0
524	In-Service Training	34,400	0	0
790	Other Equipment	34,063	0	0
	Total Vocational Education Program	367,792	231,125	169,299
72250	<u>Technology</u>			
105	Supervisor	71,253	74,816	78,000
189	Other Salaries and Wages	5,480	70,659	74,899
201	Social Security	5,751	11,129	11,697
204	State Retirement	9,085	14,511	15,527
207	Medical Insurance	8,100	8,667	9,101
336	Maint and Repair Services - Equipment	0	10,000	6,000

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
350	Internet Connectivity	92,786	105,000	105,000
355	Travel	92	2,000	2,000
399	Other Contracted Services	110,668	90,000	195,000
499	Other Supplies and Materials	495	2,000	2,000
722	Regular Instruction Equipment	92,844	75,000	60,000
	Total Technology	396,554	463,782	559,224
72290	Other Programs			
215	On-Behalf Payments for OPEB	58,470	35,000	35,000
	Total Other Programs	58,470	35,000	35,000
72310	<u>Board of Education</u>			
191	Board and Committee Members Fees	16,800	16,800	16,800
196	In-Service Training	1,415	12,000	7,000
201	Social Security	1,136	2,203	2,142
204	Medical Insurance	0	15,800	15,800
305	Audit Services	29,000	35,000	35,000
320	Dues and Memberships	21,468	32,000	26,000
331	Legal Services	7,288	40,000	25,000
355	Travel	1,862	5,000	4,000
399	Other Contracted Services	14,717	17,000	8,000
506	Liability Insurance	119,404	150,000	160,000
510	Trustees Commission	133,471	140,000	150,000
513	Workers Compensation Insurance	182,568	240,000	240,000
534	Refund to Applicant for Criminal Investigation	0	1,000	1,000
599	Other Charges	4,421	10,000	7,000
	Total Board of Education	533,550	716,803	697,742
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	120,000	125,000	130,000
161	Secretary(s)	107,404	116,000	122,644
201	Social Security	17,346	18,437	19,328
204	State Retirement	23,517	24,984	26,516
207	Medical Insurance	14,000	14,980	15,729
307	Communication	2,785	3,000	1,000
336	Maint and Repair Services - Equipment	6,494	15,000	14,000
348	Postal Charges	979	1,000	1,000
355	Travel	1,954	1,400	1,400
399	Other Contracted Service	5,000	5,000	3,000
435	Office Supplies	2,463	2,500	1,500
499	Other Supplies and Materials	2,282	3,500	2,500
599	Other Charges	15,864	0	0
	Total Office of the Superintendent	320,088	330,801	338,617
72410	<u>Office of the Principal</u>			
104	Principals	698,155	780,000	808,000

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
139	Assistant Principals	458,344	650,000	658,000
189	Other Salaries and Wages	96,184	101,507	104,000
201	Social Security	94,202	117,160	116,105
204	State Retirement	101,595	137,836	121,912
207	Medical Insurance	127,514	169,715	178,201
348	Postal Charges	132	1,000	1,000
355	Travel	555	3,000	3,000
399	Other Contracted Services	154,314	130,000	126,000
	Total Office of the Principal	1,730,995	2,090,218	2,116,218
72510	<u>Fiscal Services</u>			
399	Other Contracted Services	45,000	50,000	50,000
	Total Fiscal Services	45,000	50,000	50,000
72610	<u>Operation of Plant</u>			
307	Communication	41,689	50,000	40,000
399	Other Contracted Services	742,083	829,250	837,298
410	Custodial Supplies	37,874	38,500	38,500
415	Electricity	867,448	1,000,000	990,000
434	Natural Gas	75,827	160,000	150,000
454	Water and Sewer	261,764	325,000	345,000
499	Other Supplies and Materials	1,363	3,500	3,500
501	Boiler Insurance	9,074	10,500	10,500
502	Building and Contents Insurance	200,000	250,000	275,000
790	Other Equipment	11,703	15,000	15,000
	Total Operation of Plant	2,248,825	2,681,750	2,704,798
72620	<u>Maintenance of Plant</u>			
105	Supervisor/Director	59,378	74,816	78,000
161	Secretary(s)	13,489	23,000	23,549
189	Other Salaries and Wages	206,454	230,000	242,650
201	Social Security	22,191	25,078	26,332
204	State Retirement	34,392	41,783	41,580
207	Medical Insurance	46,858	51,325	53,892
335	Maint & Repair Services - Building	219,881	375,000	250,000
336	Maint & Repair Services - Equipment	176,229	275,000	275,000
355	Travel	99	3,000	1,500
399	Other Contracted Services	146,567	250,000	245,000
418	Equipment and Machinery Parts	0	10,000	8,000
499	Other Supplies and Materials	0	1,000	1,000
790	Other Equipment	0	0	50,000
	Total Maintenance of Plant	925,538	1,360,002	1,296,503
72710	<u>Transportation</u>			
105	Supervisor/Director	71,253	74,816	78,000

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
142	Mechanic(s)	105,223	130,000	100,000
146	Bus Drivers	790,364	865,000	912,575
161	Secretary(s)	13,489	23,000	23,549
189	Other Salaries and Wages	625	0	0
201	Social Security	74,816	83,600	82,231
204	State Retirement	93,577	129,389	129,587
207	Medical Insurance	101,951	120,910	126,956
212	Employer Medicare	386	0	0
299	Other Fringe Benefits	15,355	25,000	20,000
335	Maintenance and Repair Services - Building	0	5,000	4,000
338	Maintenance and Repair Services - Vehicles	26,433	30,000	35,000
355	Travel	0	3,000	2,000
399	Other Contracted Services	59,091	60,000	50,000
412	Diesel Fuel	137,832	200,000	150,000
418	Equipment and Machinery Parts	508	2,000	2,000
424	Garage Supplies	640	3,000	3,000
425	Gasoline	39,167	45,000	35,000
433	Lubricants	5,563	12,000	8,000
442	Propane	44,557	70,000	60,000
450	Tires and Tubes	6,242	25,000	15,000
453	Vehicles Parts	48,185	100,000	90,000
511	Vehicle and Equipment Insurance	50,000	65,000	75,000
599	Other Charges	650	5,000	5,000
718	Motor Vehicles	23,075	0	0
729	Transportation Equipment	532,054	160,000	0
	Total Transportation	2,241,036	2,236,715	2,006,898
72810	<u>Central and Other</u>			
201	Social Security	78	383	383
210	Unemployment Compensation	12,418	20,000	20,000
299	Other Fringe Benefits	1,025	5,000	5,000
316	Contributions	63,341	50,000	50,000
399	Other Contracted Services	17,042	50,000	50,000
499	Other Supplies and Materials	25,846	15,000	15,000
599	Other Charges	7,106	40,000	174,161
	Total Central and Other	126,856	180,383	314,544
	Total Support Services	12,515,103	14,567,952	14,719,313
73000	<u>Operation of Non-Instructional Services</u>			
73100	<u>Food Service</u>			
105	Supervisor/Director	36,000	37,500	39,000
165	Cafeteria Personnel	16,800	0	0
201	Social Security	3,796	2,869	2,984
204	State Retirement	6,252	4,440	4,712
212	Employer Medicare	244	0	0
	Total Food Service	63,092	44,809	46,696

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
73300	<u>Community Services</u>			
105	Supervisor/Director	6,828	0	0
189	Other Salaries and Wages	70,934	74,548	76,987
201	Social security	5,829	5,703	5,891
204	State Retirement	9,207	8,826	9,301
207	Medical Insurance	15,800	16,200	17,010
499	Other Supplies and Materials	4,997	5,000	5,000
719	Office Equipment	0	5,000	0
	Total Community Services	113,595	115,277	114,189
73400	<u>Early Childhood Education</u>			
105	Supervisor/Director	44,379	47,100	48,000
116	Teachers	202,778	223,789	232,395
163	Educational Assistants	80,403	84,662	92,000
189	Other Salaries and Wages	10,961	12,000	12,000
198	Non-Certified Substitute Teachers	0	5,000	5,000
201	Social Security	22,437	28,500	29,789
204	Retirement	26,241	25,678	33,479
207	Medical Insurance	43,980	50,326	35,175
355	Travel	495	500	500
399	Other Contracted Services	0	0	0
429	Instructional Supplies and Materials	10,413	10,500	15,000
449	Textbooks-Bound	0	0	0
499	Other Supplies and Materials	13,958	14,500	15,000
524	Inservice	0	2,000	2,000
790	Other Equipment	14,085	15,000	15,000
	Total Early Childhood Education	470,130	519,555	535,338
	Total Operation of Non-Instructional Services	646,817	679,641	696,223
76000	<u>Capital Outlay</u>			
76100	<u>Regular Capital Outlay</u>			
304	Architects	0	97,072	0
350	Internet Connectivity	479,214	0	0
399	Other Contracted Services	57,746	2,254	0
706	Building Construction	0	790,928	759,000
707	Building Improvements	0	137,000	585,000
790	Other Equipment	0	6,000	100,000
799	Other Capital Outlay	42,425	635,000	135,000
	Total Regular Capital Outlay	579,385	1,668,254	1,579,000
	Total Estimated Expenditures	34,478,016	39,119,974	39,270,696
99000	<u>ESTIMATED OTHER USES</u>			

Account No.	Description	Actual 2023-2024	Original Estimate 2024-2025	Estimate 2025-2026
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	0	0	<u>0</u>
	Total Estimated Other Uses	0	0	<u>0</u>
	Total Estimated Expenditures and Other Uses	34,478,016	39,119,974	<u>39,270,696</u>
	Excess of Estimated Revenues Over			
	(Under) Estimated Expenditures	256,682	(7,329,605)	(6,170,629)
	Estimated Beginning Fund Balances July 1	13,068,733	13,325,415	11,825,415
	Fund Balance Audit Adjustment			
	Estimated Ending Fund Balances June 30	13,325,415	5,995,810	<u>5,654,786</u>

Hickman County Tennessee
Central Cafeteria Fund 143
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No	Description	Original		
		Actual 2023-2024	Estimated 2024-2025	Estimated 2025-2026
<u>ESTIMATED REVENUES</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments Children	167,570	0	0
43522	Lunch Payments Adults	23,836	28,498	22,000
43523	Income from Breakfast	44,358	2,969	2,500
43525	A la Carte Sales	219,258	225,000	265,000
	Total Charges for Current Services	455,022	256,467	289,500
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	1,711	1,000	1,000
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	161	0	0
	Total Other Local Revenues	1,872	1,000	1,000
46000	<u>STATE OF TENNESSEE</u>			
46500	<u>State Education Funds</u>			
46520	School Food Service	15,619	0	0
46800	<u>Other State Revenue</u>			
46980	Other State Grants	0	0	0
46990	Other State Revenue	0	0	0
	Total State of Tennessee	15,619	0	0
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47111	USDA School Lunch Program	1,283,276	1,700,000	1,800,000
47112	USDA-Commodities	131,234	0	0
47113	Breakfast	484,802	750,000	750,000
47114	USDA-Other	91,301	0	0
47115	USDA Food Service Equipment Grant	19,200	0	0
	Total Federal Government	2,009,813	2,450,000	2,550,000
	TOTAL ESTIMATED REVENUE	2,482,326	2,707,467	2,840,500
49000	<u>ESTIMATED OTHER SOURCES(NON-REVENUE)</u>			
49800	Transfer In	0	0	0
	TOTAL ESTIMATE OTHER SOURCES	0	0	0

Account No	Description	Actual 2023-2024	Estimated 2024-2025	Estimated 2025-2026
	TOTAL ESTIMATED REVENUE AND OTHER SOURCE	2,482,326	2,707,467	<u>2,840,500</u>
	<u>ESTIMATED EXPENDITURES</u>			
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	<u>Food Services</u>			
105	Supervisor/Director	37,000	38,500	<u>39,000</u>
119	Accountants/Bookkeeper	150,268	175,000	<u>170,000</u>
165	Cafeteria Personnel	641,895	675,000	<u>740,000</u>
189	Other Salaries & Wages	0	53,221	<u>57,000</u>
201	Social Security	62,003	72,042	<u>76,959</u>
204	State Retirement	89,856	111,500	<u>121,525</u>
207	Medical Insurance	135,000	145,000	<u>152,250</u>
307	Communication	3,025	4,200	<u>4,200</u>
336	Maint & Repair Services - Equipment	98,329	75,000	<u>65,000</u>
354	Transportation - Other than Students	3,390	5,000	<u>5,000</u>
355	Travel	1,440	3,000	<u>3,000</u>
399	Other Contracted Services	18,641	59,000	<u>59,000</u>
422	Food Supplies	986,176	1,150,000	<u>1,150,000</u>
422-SCA	Food Supplies-Supply Chain	76,168	0	<u>0</u>
452	Utilities	1,294	30,000	<u>30,000</u>
469	USDA-Commodities	131,234	0	<u>0</u>
499	Other Supplies and Materials	105,543	175,000	<u>155,000</u>
599	Other Charges	24,226	27,500	<u>30,000</u>
710	Food Service Equipment	105,637	450,000	<u>100,000</u>
	Total Food Service	2,671,125	3,248,963	<u>2,957,934</u>
	Total Estimated Expenditures	2,671,125	3,248,963	<u>2,957,934</u>
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	(188,799)	(541,496)	<u>(117,434)</u>
	Estimated Beginning Fund Balance July 1	1,293,886	1,105,087	<u>850,000</u>
	Estimated Ending Fund Balance June 30	1,105,087	563,591	<u>732,566</u>

500,000 OF FUND BALANCE BELONGS TO GPS FUND(141)

Hickman County Tennessee
General Debt Service Fund 151
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
<u>ESTIMATED REVENUES</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Taxes	90,278	0	0
40120	Trustee's Collection-Prior Year	2,326	2,000	0
40125	Trustee's Collection-Bankruptcy	4	100	0
40130	Circuit/Clerk & Master Coll-Prior Years	901	735	0
40140	Interest & Penalty	419	500	0
40161	Payments in lieu of Taxes-TVA	90	150	0
	Total County Property Taxes	94,018	3,485	0
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Taxes	1,978,628	250,000	0
40240	Wheel Tax	827,922	850,000	885,000
40270	Business Tax	1,349	1,300	0
	Total County Local Option Taxes	2,807,899	1,101,300	885,000
	Total Local Taxes	2,901,917	1,104,785	885,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	1,049,529	650,000	750,000
	Total Recurring Items	1,049,529	650,000	750,000
	Total Other Local Revenues	1,049,529	650,000	750,000
46000	<u>STATE OF TENNESSEE</u>			
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing-TVA	6,431	6,431	0
	Total State of Tennessee	6,431	6,431	0
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48100	<u>Other Governments</u>			
48130	Contributions	27,219	0	0
	Total Other Governments and Citizens Groups	27,219	0	0

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
	Total Estimated Revenues	3,985,096	1,761,216	<u>1,635,000</u>
49000	<u>ESTIMATED OTHER SOURCES</u>			
49800	Transfers In	208,538	608,373	<u>583,157</u>
	Total Estimated Other Sources	208,538	608,373	<u>583,157</u>
	Total Estimated Revenues and Other Sources	4,193,634	2,369,589	<u>2,218,157</u>

ESTIMATED EXPENDITURES

82100	<u>PRINCIPAL ON DEBT</u>			
82110	<u>General Government</u>			
602	Principal on Notes	133,708	139,554	<u>145,519</u>
612	Principal on Other Loans	443,780	459,000	<u>477,000</u>
	Total General Government	577,488	598,554	<u>622,519</u>
82120	<u>Highways and Streets</u>			
602	Principal on Notes	164,100	167,200	<u>172,400</u>
	Total Highways and Streets	164,100	167,200	<u>172,400</u>
82130	<u>Education</u>			
612	Principal on Other Loans	1,446,926	1,411,000	<u>1,450,000</u>
	Total Education	1,446,926	1,411,000	<u>1,450,000</u>
	Total Principal Payments	2,188,514	2,176,754	<u>2,244,919</u>
82200	<u>INTEREST ON DEBT</u>			
82210	<u>General Government</u>			
604	Interest on Notes	50,472	44,627	<u>38,662</u>
613	Interest on Other Loans	126,963	113,874	<u>98,469</u>
	Total General Government	177,435	158,501	<u>137,131</u>
82220	<u>Highway and Streets</u>			
604	Interest on Notes	32,875	28,891	<u>24,819</u>
	Total Highways and Streets	32,875	28,891	<u>24,819</u>
82230	<u>Education</u>			
613	Interest on other Loans	336,602	376,651	<u>311,636</u>
	Total Education	336,602	376,651	<u>311,636</u>

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
82300	<u>OTHER DEBT SERVICE</u>			
82310	<u>General Government</u>			
510	Trustees Commission	29,911	45,000	<u>30,000</u>
699	Other Debt Service	20,719	19,099	<u>16,499</u>
	Total General Government	50,630	64,099	<u>46,499</u>
82330	<u>Education</u>			
699	Other Debt Service	47,175	40,369	<u>32,959</u>
	Total Education	47,175	40,369	<u>32,959</u>
	Total Interest Payments	644,717	668,511	<u>553,044</u>
	Total Principal and Interest Payments	2,833,231	2,845,265	<u>2,797,963</u>
99000	<u>OTHER USES</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	0	0	<u>0</u>
	Total Estimated Other Uses	0	0	<u>0</u>
	Total Estimated Expenditures and Other Uses	2,833,231	2,845,265	<u>2,797,963</u>
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures and Other Uses	1,360,403	(475,676)	<u>(579,806)</u>
	Estimated Beginning Fund Balance, July 1	4,039,353	5,399,756	<u>5,100,000</u>
	Fund Balance Audit Adjustment			
	Estimated Ending fund Balance, June 30	5,399,756	4,924,080	<u>4,520,194</u>

Hickman County, Tennessee
Solid Waste Disposal Fund 207
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
<u>ESTIMATED REVENUE</u>				
<u>OPERATING REVENUE</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Services Charges</u>			
43106	Commercial & Industrial Collection Charge	276,184	212,000	280,000
43107	Residential Waste Collection Charge	130,737	135,000	135,000
43110	Tipping Fees	61,937	50,000	62,000
43114	Solid Waste Disposal Fee	873,746	850,000	870,000
43116	Surcharge-Waste Tire Disposal	11,151	0	12,000
	Total Charges for Current Services	1,353,755	1,247,000	1,359,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	38,832	30,000	30,000
44120	Lease/Rentals	53,900	58,000	53,000
44145	Sale of Recycled Materials	110,181	150,000	150,000
44170	Miscellaneous Refunds	0	0	0
	Total Recurring Items	202,913	238,000	233,000
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	27,967	15,000	0
	Total Non-Recurring Items	27,967	15,000	0
	Total Other Local Revenues	230,880	253,000	233,000
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46170	Solid Waste Grants	0	0	0
46170-AFR	Solid Waste Grants-Used Auto Fluid Recycling	0	0	0
46400	<u>Public Works Grants</u>			
46430	Litter Program	33,316	49,300	49,300
	Total Public Works Grants	33,316	49,300	49,300
46800	<u>Other State Revenues</u>			
46980	Other State Grants	81,440	0	0
46990	Other State Revenues	0	9,000	0
	Total Other State Revenues	81,440	9,000	0
	Total State of Tennessee	114,756	58,300	49,300

Account No.	Description	Actual	Original	Estimated
		2023-2024	2024-2025	2025-2026
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47230	Disaster Relief	0	0	0
47235	Homeland Security Grants	0	0	0
	Total Federal Through State	0	0	0
	Total Federal Government	0	0	0
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48100	<u>Other Governments</u>			
48140	Contracted Services	248,915	215,000	255,000
48600	<u>Other Citizens Groups</u>			
48610	Donations	1,000	0	0
	Total Other Governments	249,915	215,000	255,000
49000	Non-Revenue			
49100	Bonds Issued	0	0	0
49200	Notes Issued	0	0	0
49700	Insurance Recovery	0	0	0
49800	Transfer In	0	0	0
	Total Estimated Revenues	1,949,306	1,773,300	1,896,300
<u>ESTIMATED EXPENDITURES</u>				
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55710	<u>Sanitation Management</u>			
105	Supervisor/Director	64,669	66,157	68,142
106	Deputy(ies)	38,808	39,829	41,024
121	Data Processing Personnel	28,010	29,528	30,414
140	Salary Supplements	1,125	1,500	1,500
143	Equipment Operators	78,320	82,578	85,055
144	Equipment Operators-Heavy	42,267	80,000	82,400
149	Laborers	56,423	96,264	79,040
162	Clerical Personnel	34,592	36,078	37,160
169	Part-Time Personnel	131,124	131,058	140,000
186	Longevity Pay	11,700	12,100	12,400
187	Overtime Pay	29,320	21,000	30,000
201	Social Security	39,216	46,000	46,000
204	State Retirement	71,856	58,000	58,000
207	Medical Insurance	83,350	130,000	130,000
302	Advertising	1,296	2,000	1,500
307	Communication	4,809	5,900	5,500
317	Data Processing Services	4,175	7,918	9,000
318	Debt Collection Services	14,086	14,000	15,000
331	Legal Services	0	1,000	1,000
332	Legal Notices, Recording, and Court Cost	0	1,500	1,500

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
335	Maintenance and Repair Services - Buildings	12,012	30,000	30,000
336	Maintenance & Repair Services - Equipment	62,279	75,000	35,000
338	Maintenance & Repair Services - Vehicles	6,522	25,000	15,000
347	Pest Control	1,620	1,800	1,800
348	Postal Charges	4,600	5,700	5,700
349	Printing, Stationery and Forms	0	2,000	0
351	Rentals	0	20,000	10,000
355	Travel	0	500	3,000
359	Disposal Fees	693,693	750,000	725,000
399	Other Contracted Services	5,605	10,000	7,000
399-AFR	Other Contracted Services-Used Auto Fluid Recycling	0	0	0
410	Custodial Supplies	584	1,800	1,000
412	Diesel Fuel	57,511	95,000	70,000
415	Electricity	16,223	19,000	18,000
420	Fertilizer, Lime Chemicals and Seed	0	2,000	2,000
425	Gasoline	3,636	8,000	5,000
433	Lubricants	4,870	8,600	8,000
435	Office Supplies	2,642	4,000	3,500
436	Other Road Materials	0	5,000	5,000
446	Small Tools	1,948	2,000	2,000
450	Tires and Tubes	3,050	15,000	15,000
452	Utilities	6,527	18,000	12,000
462	Wire	4,340	8,230	9,500
463	Testing	12,498	15,000	16,000
499	Other Supplies and Materials	0	5,000	5,000
510	Trustees Commission	15,832	20,000	20,000
514	Depreciation	103,961	45,171	45,171
517	Surcharge	8,770	10,000	8,770
524	In Service/Staff Development	100	650	1,200
612	Principal on Other Loans	77,000	78,000	95,800
613	Interest on Other Loans	8,911	18,368	23,497
718	Motor Vehicles	0	0	0
719	Office Equipment	1,349	2,500	2,500
733	Solid Waste Equipment	32,231	0	220,000
733-AFR	Solid Waste Equipment-Used Auto Fluid Recycling	0	0	0
791	Other Construction	0	15,000	15,000
791-AFR	Other Construction-Used Used Auto Fluid Recycling	0	0	0
	Total Sanitation Management	1,883,460	2,178,729	2,311,073
60000	<u>HIGHWAYS</u>			
64000	<u>Litter and Trash Collection</u>			
105	Supervisor/Director	21,115	25,900	25,900
429	Instructional Supply and Materials	8,815	12,325	12,325
599	Other Charges	5,736	11,075	11,075
	Total Litter and Trash Collection	35,666	49,300	49,300
90000	<u>CAPITAL PROJECTS</u>			
91140	<u>Public Health and Welfare Projects</u>			

Account No.	Description	Actual 2023-2024	Original Estimated 2024-2025	Estimated 2025-2026
799	Other Capital Outlay-Reserve	0	16,000	60,000
799-LOAN	Other Capital Outlay-Loan	0	0	0
	Total Public Health and Welfare Projects	0	16,000	60,000
	Total Estimated Expenditures	1,919,126	2,244,029	2,420,373
	Excess of Estimated Revenue Over (under)			
	Estimated Expenditures	30,180	(470,729)	(524,073)
	Estimated Beginning Fund Balance July 1	775,709	805,889	580,000
	Fund Balance Audit Adjustment			
	Estimated Ending Fund Balance June 30	805,889	335,160	55,927

Fund balance is budgetary only. (full-accrual acct.)