

**Hickman County Finance Committee
Meeting
October 13th, 2026
5:00 p.m.
Agenda**

- 1. Call meeting to order**
- 2. Roll call**
- 3. Election of Chair**
- 4. Election of Vice-Chair**
- 5. Public Comment Period**
- 6. Approval of the agenda**
- 7. Approval of minutes of previous meeting**
- 8. Financial Report**
- 9. Old Business**
- 10. New Business**
- 11. Adjournment**

Persons desiring to speak during the public comment period should sign up at the front of the meeting room before the meeting begins.

**Hickman County
Finance Committee Minutes
Monday, August 10, 2026**

Meeting called to order by Chair, Dusty Jordan.

Present: Jim Bates, Clay Chessor, Ronald Coates, Todd Collins, Dusty Jordan, and Marcy Tidwell.

Absent: Ronald Puckett

Motion made by Todd Collins and seconded by Ronald Coates to approve the agenda. All members present voting yes.

Public Comment Period-none

Motion made by Ronald Coates and seconded by Todd Collins to approve minutes for July 13, 2026. All members present voting yes.

Financial Report- Assistant Finance Director reported that the final June report is included with July report.

Motion made by Ronald Coates and seconded by Clay Chessor to approve June and July 2026 financial reports. Jim Bates-yes, Ronald Coates-yes, Clay Chessor-yes, Todd Collins-yes, Dusty Jordan-yes, Marcy Tidwell-yes, and Ronald Puckett-absent. Motion passes.

Motion to Adjourn: Clay Chessor 2nd by Todd Collins.

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Hickman County Finance
Summary Financial Statement
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101	General	Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,410,414.00	(260,683.81)	2.28%	950,867.83	(260,683.81)	27.42%
40120	Trustee's Collections - Prior Year	210,000.00	(126,520.98)	60.25%	17,500.00	(24,034.19)	137.34%
40125	Trustee's Collections - Bankruptcy	200.00	(115.88)	57.94%	16.67	(53.45)	320.70%
40130	Cir Clk/Clk & Master Collections-Pr Yr	85,000.00	(29,307.39)	34.48%	7,083.33	(3,032.50)	42.81%
40140	Interest And Penalty	40,000.00	(10,970.89)	27.43%	3,333.33	(2,332.58)	69.98%
40161	Payments In Lieu Of Taxes - T. V. A.	10,000.00	(2,473.61)	24.74%	833.33	(824.55)	98.95%
40162	Payments In Lieu Of Taxes-Local	43,500.00	0.00	0.00%	3,625.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	4,000.00	0.00	0.00%	333.33	0.00	0.00%
40210	Local Option Sales Tax	2,300,000.00	(457,063.87)	19.87%	191,666.67	(229,996.41)	120.00%
40220	Hotel/Motel Tax	65,800.00	(15,901.55)	24.17%	5,483.33	(7,332.83)	133.73%
40250	Litigation Tax - General	89,000.00	(15,007.73)	16.86%	7,416.67	(7,340.66)	98.98%
40260	Litigation Tax - Special Purpose	12,000.00	(1,879.92)	15.67%	1,000.00	(987.05)	98.71%
40266	Jail Building Fee	85,000.00	(13,282.49)	15.63%	7,083.33	(6,479.73)	91.48%
40267	Litigation Tax-Victim-Offender Medat	5,000.00	(833.41)	16.67%	416.67	(397.12)	95.31%
40270	Business Tax	155,000.00	(18,116.28)	11.69%	12,916.67	(11,992.82)	92.85%
40275	Mixed Drink Tax	2,300.00	(368.00)	16.00%	191.67	(164.00)	85.57%
40320	Bank Excise Tax	55,000.00	0.00	0.00%	4,583.33	0.00	0.00%
40330	Wholesale Beer Tax	195,000.00	(36,786.13)	18.86%	16,250.00	(18,116.26)	111.48%
40390	Other Statutory Local Taxes	4,600.00	0.00	0.00%	383.33	0.00	0.00%
41140	Cable TV Franchise	38,000.00	(7,340.74)	19.32%	3,166.67	0.00	0.00%
41510	Beer Permits	3,200.00	(39.90)	1.25%	266.67	0.00	0.00%
41520	Building Permits	130,000.00	(35,316.00)	27.17%	10,833.33	(16,806.00)	155.13%
42110	Fines	12,000.00	(737.67)	6.15%	1,000.00	(323.47)	32.35%
42120	Officers Costs	5,000.00	(405.17)	8.10%	416.67	(244.15)	58.60%
42141	Drug Court Fees	1,000.00	(27.55)	2.76%	83.33	(27.55)	33.06%
42150	Jail Fees	1,500.00	(171.47)	11.43%	125.00	(141.07)	112.86%
42180	DUI Treatment Fines	800.00	(190.00)	23.75%	66.67	(95.00)	142.50%
42190	Data Entry Fee - Circuit Court	2,500.00	(124.00)	4.96%	208.33	(73.00)	35.04%
42280	DUI Treatment Fines	250.00	(47.50)	19.00%	20.83	(47.50)	228.00%
42310	Fines	17,000.00	(3,002.49)	17.66%	1,416.67	(934.34)	65.95%
42320	Officers Costs	40,000.00	(8,244.96)	20.61%	3,333.33	(4,378.54)	131.36%
42330	Games And Fish Fines	200.00	(4.50)	2.25%	16.67	(4.50)	27.00%
42341	Drug Court Fees	6,000.00	(1,245.14)	20.75%	500.00	(632.39)	126.48%
42350	Jail Fees	10,000.00	(1,104.26)	11.04%	833.33	(611.68)	73.40%
42380	DUI Treatment Fines	4,000.00	(475.00)	11.88%	333.33	(285.00)	85.50%
42390	Data Entry Fee - General Sessions	13,000.00	(2,989.00)	22.99%	1,083.33	(1,494.00)	137.91%
42410	Fines	200.00	(5.70)	2.85%	16.67	(1.90)	11.40%
42420	Officers Costs	1,400.00	(380.00)	27.14%	116.67	(190.00)	162.86%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42490	Data Entry Fee - Juvenile Court	300.00	(88.00)	29.33%	25.00	(46.00)	184.00%
42530	Data Entry Fee - Chancery Court	2,500.00	(1,136.00)	45.44%	208.33	(358.00)	171.84%
42871	Courtroom Security Fee	15,000.00	(856.88)	5.71%	1,250.00	(856.88)	68.55%
42910	Proceeds From Confiscated Property	28,000.00	(27,136.37)	96.92%	2,333.33	(9,723.00)	416.70%
42990	Other Fines, Forfeitures, And Penalties	3,000.00	0.00	0.00%	250.00	0.00	0.00%
43102	Other Employee Benefit	15,000.00	(2,930.00)	19.53%	1,250.00	(1,255.00)	100.40%
43120	Patient Charges	1,000,000.00	(206,026.04)	20.60%	83,333.33	(79,610.00)	95.53%
43350	Copy Fees	11,000.00	(2,364.50)	21.50%	916.67	(1,016.00)	110.84%
43360	Library Fees	1,500.00	(344.05)	22.94%	125.00	(269.55)	215.64%
43365	Archives And Records Management	15,000.00	(2,636.87)	17.58%	1,250.00	(1,260.25)	100.82%
43370	Telephone Commissions	60,000.00	(13,410.14)	22.35%	5,000.00	(3,327.71)	66.55%
43383	Additional Fees - Titling and	19,400.00	(3,420.00)	17.63%	1,616.67	(1,659.00)	102.62%
43392	Data Processing Fee -Register	13,000.00	(2,042.00)	15.71%	1,083.33	(996.00)	91.94%
43393	Sheriff Department Computer Fees	2,000.00	(425.12)	21.26%	166.67	(256.50)	153.90%
43394	Data Processing Fee - Sheriff	100.00	(1,021.70)	1,021.70%	8.33	(7.60)	91.20%
43395	Sexual Offender Registration Fee-	4,000.00	(600.00)	15.00%	333.33	(150.00)	45.00%
43396	Data Processing Fee - County Clerk	900.00	(183.00)	20.33%	75.00	(78.00)	104.00%
43399	Vehicle Insurance Coverage and	3,900.00	(635.00)	16.28%	325.00	(365.00)	112.31%
44110	Investment Income	3,000.00	(17,658.67)	588.62%	250.00	(17,658.67)	7,063.47%
44120	Lease/Rentals/PPP	22,000.00	(9,164.70)	41.66%	1,833.33	(1,325.00)	72.27%
44131	Commissary Sales	199,000.00	(26,147.52)	13.14%	16,583.33	(11,998.54)	72.35%
44170	Miscellaneous Refunds	12,000.00	(290.95)	2.42%	1,000.00	(33.95)	3.40%
44540	Sale Of Property	45,000.00	(12,940.00)	28.76%	3,750.00	0.00	0.00%
44570	Contributions & Gifts	1,000.00	(218.65)	21.87%	83.33	(175.35)	210.42%
44990	Other Local Revenues	2,000.00	0.00	0.00%	166.67	0.00	0.00%
45160	Juvenile Court Clerk	200.00	0.00	0.00%	16.67	0.00	0.00%
45510	County Clerk	271,000.00	(49,762.55)	18.36%	22,583.33	(23,380.66)	103.53%
45520	Circuit Court Clerk	30,000.00	(8,721.70)	29.07%	2,500.00	(8,554.40)	342.18%
45540	General Sessions Court Clerk	185,000.00	(29,858.31)	16.14%	15,416.67	(14,197.41)	92.09%
45550	Clerk And Master	80,000.00	(32,222.44)	40.28%	6,666.67	(11,157.94)	167.37%
45560	Juvenile Court Clerk	6,500.00	(1,063.10)	16.36%	541.67	(600.50)	110.86%
45580	Register	160,000.00	(32,137.45)	20.09%	13,333.33	(16,061.55)	120.46%
45590	Sheriff	25,000.00	(5,282.48)	21.13%	2,083.33	(2,579.00)	123.79%
45610	Trustee	500,000.00	(61,757.71)	12.35%	41,666.67	(23,867.94)	57.28%
46110	Juvenile Services Program	109,000.00	0.00	0.00%	9,083.33	0.00	0.00%
46210	Law Enforcement Training Programs	29,600.00	(52,000.00)	175.68%	2,466.67	(52,000.00)	2,108.11%
46240	School Resource Officer Grants	375,000.00	(375,000.00)	100.00%	31,250.00	(375,000.00)	1,200.00%
46290	Other Public Safety Grants	145,200.00	0.00	0.00%	12,100.00	0.00	0.00%
46310	Health Department Programs	379,820.00	(27,009.29)	7.11%	31,651.67	(27,009.29)	85.33%

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46330	Emergency Medical Services Training	24,000.00	0.00	0.00%	2,000.00	0.00	0.00%
46820	Income Tax	1,200.00	(254.89)	21.24%	100.00	0.00	0.00%
46830	Beer Tax	17,500.00	0.00	0.00%	1,458.33	0.00	0.00%
46835	Vehicle Certificate Of Title Fees	7,000.00	(1,178.72)	16.84%	583.33	(584.82)	100.25%
46840	Alcoholic Beverage Tax	92,500.00	(23,442.03)	25.34%	7,708.33	0.00	0.00%
46851	State Revenue Sharing -T.V.A.	792,000.00	0.00	0.00%	66,000.00	0.00	0.00%
46852	State Revenue Sharing -	45,000.00	(14,023.98)	31.16%	3,750.00	(4,172.98)	111.28%
46855	State Shared Sports Gaming Privilege	40,000.00	(11,843.31)	29.61%	3,333.33	0.00	0.00%
46915	Contracted Prisoner Board	290,000.00	(60,270.00)	20.78%	24,166.67	(60,270.00)	249.39%
46960	Registrar's Salary Supplement	15,164.00	3,791.00	-25.00%	1,263.67	0.00	0.00%
46980	Other State Grants	2,500.00	0.00	0.00%	208.33	0.00	0.00%
46990	Other State Revenues	7,000.00	(5,350.68)	76.44%	583.33	(992.34)	170.12%
47235	Homeland Security Grants	43,581.50	0.00	0.00%	3,631.79	0.00	0.00%
47406	American Rescue Plan Act Grant A	0.00	11,919.26	0.00%	0.00	0.00	0.00%
47407	American Rescue Plan Act Grant B	0.00	(450.01)	0.00%	0.00	0.00	0.00%
47408	American Rescue Plan Act Grant C-	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
47590	Other Federal Through State	305,461.00	0.00	0.00%	25,455.08	0.00	0.00%
47990	Other Direct Federal Revenue	270,000.00	0.00	0.00%	22,500.00	0.00	0.00%
48130	Contributions	55,000.00	(350.00)	0.64%	4,583.33	0.00	0.00%
48610	Donations	2,500.00	0.00	0.00%	208.33	0.00	0.00%
48991	Opioid Settlement Funds - Past	0.00	(24,449.31)	0.00%	0.00	0.00	0.00%
49700	Insurance Recovery	40,000.00	(13,921.00)	34.80%	3,333.33	(1,000.00)	30.00%
49800	Transfers In	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
Total Revenues		21,018,190.50	(2,197,477.85)	10.46%	1,751,515.88	(1,353,912.88)	77.30%
Expenditures							
51100	County Commission	(60,445.00)	8,437.50	13.96%	(5,037.08)	2,800.00	55.59%
51210	Board Of Equalization	(3,500.00)	0.00	0.00%	(291.67)	0.00	0.00%
51220	Beer Board	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
51300	County Mayor/Executive	(168,175.00)	42,605.97	25.33%	(14,014.58)	15,565.78	111.07%
51400	County Attorney	(50,000.00)	6,936.77	13.87%	(4,166.67)	1,961.77	47.08%
51500	Election Commission	(273,372.00)	107,260.49	39.24%	(22,781.00)	26,730.90	117.34%
51600	Register Of Deeds	(205,243.00)	50,648.85	24.68%	(17,103.58)	19,126.10	111.83%
51720	Planning	(265,397.00)	60,157.61	22.67%	(22,116.42)	24,677.81	111.58%
51800	County Buildings	(464,598.00)	84,934.97	18.28%	(38,716.50)	18,348.42	47.39%
51810	Other Facilities	(458,694.00)	111,035.49	24.21%	(38,224.50)	41,438.37	108.41%
51900	Other General Administration	(124,000.00)	105,000.00	84.68%	(10,333.33)	6,500.00	62.90%
51910	Preservation Of Records	(58,828.00)	11,854.44	20.15%	(4,902.33)	4,410.91	89.98%
52100	Accounting And Budgeting	(380,062.00)	125,523.25	33.03%	(31,671.83)	35,880.91	113.29%

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52300	Property Assessor's Office	(348,840.00)	69,759.90	20.00%	(29,070.00)	23,852.92	82.05%
52400	County Trustee's Office	(287,393.00)	89,451.66	31.13%	(23,949.42)	18,927.92	79.03%
52500	County Clerk's Office	(360,360.00)	117,245.66	32.54%	(30,030.00)	32,741.88	109.03%
53100	Circuit Court	(413,555.00)	122,325.26	29.58%	(34,462.92)	36,753.27	106.65%
53300	General Sessions Court	(273,081.00)	72,217.26	26.45%	(22,756.75)	25,197.52	110.73%
53310	General Sessions Judge	(4,000.00)	0.00	0.00%	(333.33)	0.00	0.00%
53400	Chancery Court	(217,115.00)	65,106.21	29.99%	(18,092.92)	15,865.73	87.69%
53500	Juvenile Court	(100,000.00)	29,339.93	29.34%	(8,333.33)	13,567.46	162.81%
53700	Judicial Commissioners	(70,165.00)	16,893.07	24.08%	(5,847.08)	7,462.43	127.63%
54110	Sheriff's Department	(3,711,232.50)	965,273.86	26.01%	(309,269.38)	407,032.19	131.61%
54160	Administration Of The Sexual Offender	(3,000.00)	1,666.37	55.55%	(250.00)	1,666.37	666.55%
54210	Jail	(2,348,458.00)	531,397.19	22.63%	(195,704.83)	213,568.99	109.13%
54310	Fire Prevention And Control	(29,000.00)	0.00	0.00%	(2,416.67)	0.00	0.00%
54320	Rural Fire Protection	(160,680.00)	80,340.00	50.00%	(13,390.00)	0.00	0.00%
54410	Civil Defense	(526,783.00)	60,061.96	11.40%	(43,898.58)	26,721.75	60.87%
54610	County Coroner/Medical Examiner	(61,500.00)	8,375.00	13.62%	(5,125.00)	5,500.00	107.32%
55110	Local Health Center	(50,601.00)	816.47	1.61%	(4,216.75)	280.00	6.64%
55130	Ambulance/Emergency Medical	(3,613,520.00)	1,009,306.39	27.93%	(301,126.67)	278,249.01	92.40%
55170	Alcohol And Drug Programs	(23,570.00)	3,773.88	16.01%	(1,964.17)	1,430.72	72.84%
55190	Other Local Health Services	(267,950.00)	62,768.47	23.43%	(22,329.17)	27,309.95	122.31%
55900	Other Public Health And Welfare	(170,000.00)	165,000.00	97.06%	(14,166.67)	165,000.00	1,164.71%
56500	Libraries	(278,392.00)	71,310.08	25.61%	(23,199.33)	27,440.76	118.28%
56700	Parks And Fair Boards	(3,000.00)	0.00	0.00%	(250.00)	0.00	0.00%
57100	Agricultural Extension Service	(73,606.00)	120.00	0.16%	(6,133.83)	60.00	0.98%
57500	Soil Conservation	(50,340.00)	24,583.83	48.84%	(4,195.00)	19,393.07	462.29%
58110	Tourism	(39,005.00)	39,005.00	100.00%	(3,250.42)	0.00	0.00%
58190	Other Economic And Community	(90,116.00)	21,574.28	23.94%	(7,509.67)	9,956.44	132.58%
58300	Veteran's Services	(23,500.00)	0.00	0.00%	(1,958.33)	0.00	0.00%
58400	Other Charges	(1,053,200.00)	698,869.51	66.36%	(87,766.67)	11,603.26	13.22%
58600	Employee Benefits	(5,260,015.00)	1,606,972.85	30.55%	(438,334.58)	389,374.63	88.83%
58842	American Rescue Plan Act Grant B-	0.00	39,092.63	0.00%	0.00	0.00	0.00%
58843	American Rescue Plan Act Grant C-	(100,000.00)	99,846.26	99.85%	(8,333.33)	51,846.26	622.16%
58900	Miscellaneous	(164,632.00)	36,330.60	22.07%	(13,719.33)	2,801.38	20.42%
99100	Transfers Out	(115,000.00)	0.00	0.00%	(9,583.33)	0.00	0.00%
	Total Expenditures	(22,804,923.50)	6,823,218.92	29.92%	(1,900,410.29)	2,011,044.88	105.82%
Total	101 General	(1,786,733.00)	4,625,741.07	258.89%	(148,894.42)	657,132.00	441.34%

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Revenues							
42140	Drug Control Fines	3,500.00	(228.00)	6.51%	291.67	(114.00)	39.09%
42340	Drug Control Fines	27,000.00	(4,736.06)	17.54%	2,250.00	(1,710.00)	76.00%
42910	Proceeds From Confiscated Property	45,000.00	(4,920.00)	10.93%	3,750.00	(2,760.00)	73.60%
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	0.00	0.00%
44540	Sale Of Property	0.00	(18,558.19)	0.00%	0.00	(6,373.00)	0.00%
	Total Revenues	75,500.00	(28,442.25)	37.67%	6,291.67	(10,957.00)	174.15%
Expenditures							
54110	Sheriff's Department	(125,000.00)	90,838.81	72.67%	(10,416.67)	38,994.05	374.34%
	Total Expenditures	(125,000.00)	90,838.81	72.67%	(10,416.67)	38,994.05	374.34%
Total 122	Drug Control	(49,500.00)	62,396.56	126.05%	(4,125.00)	28,037.05	679.69%

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125 Adequate Facilities/Development Tax		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40285	Adequate Facilities/Development Tax	340,000.00	(90,026.00)	26.48%	28,333.33	(35,581.00)	125.58%
	Total Revenues	340,000.00	(90,026.00)	26.48%	28,333.33	(35,581.00)	125.58%
Expenditures							
51730	Building	(4,200.00)	900.26	21.43%	(350.00)	355.81	101.66%
99100	Transfers Out	(600,000.00)	0.00	0.00%	(50,000.00)	0.00	0.00%
	Total Expenditures	(604,200.00)	900.26	0.15%	(50,350.00)	355.81	0.71%
Total	125 Adequate Facilities/Development Tax	(264,200.00)	(89,125.74)	-33.73%	(22,016.67)	(35,225.19)	-159.99%

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127 American Rescue Plan Act		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Expenditures							
58837	American Rescue Plan Act Grant #7	(500,000.00)	12,430.87	2.49%	(41,666.67)	0.00	0.00%
	Total Expenditures	(500,000.00)	12,430.87	2.49%	(41,666.67)	0.00	0.00%
Total	127 American Rescue Plan Act	(500,000.00)	12,430.87	2.49%	(41,666.67)	0.00	0.00%

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	335,600.00	(7,667.16)	2.28%	27,966.67	(7,667.16)	27.42%
40120	Trustee's Collections - Prior Year	12,930.00	(3,649.71)	28.23%	1,077.50	(693.25)	64.34%
40125	Trustee's Collections - Bankruptcy	0.00	(3.40)	0.00%	0.00	(1.57)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	7,000.00	(866.52)	12.38%	583.33	(87.48)	15.00%
40140	Interest And Penalty	2,260.00	(316.44)	14.00%	188.33	(67.26)	35.71%
40161	Payments In Lieu Of Taxes - T. V. A.	350.00	(72.75)	20.79%	29.17	(24.25)	83.14%
40270	Business Tax	4,800.00	(532.83)	11.10%	400.00	(352.73)	88.18%
40280	Mineral Severance Tax	85,000.00	0.00	0.00%	7,083.33	0.00	0.00%
43102	Other Employee Benefit	0.00	(1,979.24)	0.00%	0.00	(620.00)	0.00%
43380	Vending Machine Collections	500.00	0.00	0.00%	41.67	0.00	0.00%
44530	Sale Of Equipment	80,000.00	0.00	0.00%	6,666.67	0.00	0.00%
46410	Bridge Program	2,000,000.00	0.00	0.00%	166,666.67	0.00	0.00%
46420	State Aid Program	270,000.00	0.00	0.00%	22,500.00	0.00	0.00%
46851	State Revenue Sharing -T.V.A.	22,000.00	0.00	0.00%	1,833.33	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,921,925.00	(473,235.91)	16.20%	243,493.75	(226,496.32)	93.02%
46925	Hybrid/Electric Vehicle Registration	40,000.00	(9,554.00)	23.89%	3,333.33	(6,624.25)	198.73%
46930	Petroleum Special Tax	19,140.00	(2,734.59)	14.29%	1,595.00	(1,367.30)	85.72%
47230	Disaster Relief	550,000.00	0.00	0.00%	45,833.33	0.00	0.00%
47590	Other Federal Through State	0.00	0.00	0.00%	0.00	0.00	0.00%
47990	Other Direct Federal Revenue	500,000.00	0.00	0.00%	41,666.67	0.00	0.00%
49800	Transfers In	40,000.00	0.00	0.00%	3,333.33	0.00	0.00%
	Total Revenues	6,891,505.00	(500,612.55)	7.26%	574,292.08	(244,001.57)	42.49%
Expenditures							
61000	Administration	(339,964.00)	80,590.78	23.71%	(28,330.33)	23,464.06	82.82%
62000	Highway And Bridge Maintenance	(2,860,559.00)	427,050.75	14.93%	(238,379.92)	110,208.21	46.23%
63100	Operation And Maintenance Of	(619,500.00)	192,701.74	31.11%	(51,625.00)	38,626.62	74.82%
65000	Other Charges	(154,000.00)	100,819.57	65.47%	(12,833.33)	3,745.75	29.19%
66000	Employee Benefits	(1,366,180.00)	270,235.83	19.78%	(113,848.33)	81,499.82	71.59%
68000	Capital Outlay	(1,693,000.00)	664,237.05	39.23%	(141,083.33)	656,577.77	465.38%
99100	Transfers Out	(143,891.00)	0.00	0.00%	(11,990.92)	0.00	0.00%
	Total Expenditures	(7,177,094.00)	1,735,635.72	24.18%	(598,091.17)	914,122.23	152.84%
Total	131 Highway/Public Works	(285,589.00)	1,235,023.17	432.45%	(23,799.08)	670,120.66	2,815.

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	3,020,404.00	(69,004.53)	2.28%	251,700.33	(69,004.53)	27.42%
40120	Trustee's Collections - Prior Year	75,000.00	(31,634.40)	42.18%	6,250.00	(6,008.56)	96.14%
40125	Trustee's Collections - Bankruptcy	500.00	(30.41)	6.08%	41.67	(14.14)	33.94%
40130	Cir Clk/Clk & Master Collections-Pr Yr	25,000.00	(7,802.80)	31.21%	2,083.33	(758.13)	36.39%
40140	Interest And Penalty	15,000.00	(2,742.93)	18.29%	1,250.00	(583.16)	46.65%
40161	Payments In Lieu Of Taxes - T. V. A.	2,500.00	(654.78)	26.19%	208.33	(218.26)	104.76%
40162	Payments In Lieu Of Taxes-Local	6,000.00	0.00	0.00%	500.00	0.00	0.00%
40210	Local Option Sales Tax	3,100,000.00	(643,625.52)	20.76%	258,333.33	(319,326.62)	123.61%
40270	Business Tax	45,000.00	(4,795.47)	10.66%	3,750.00	(3,174.56)	84.65%
41110	Marriage Licenses	1,300.00	(161.50)	12.42%	108.33	(76.00)	70.15%
43570	Receipts From Individual Schools	25,000.00	(1,100.00)	4.40%	2,083.33	0.00	0.00%
43582	Community Service Fees - Adults	200.00	(65.43)	32.72%	16.67	0.00	0.00%
44120	Lease/Rentals/PPP	7,500.00	0.00	0.00%	625.00	0.00	0.00%
44170	Miscellaneous Refunds	40,000.00	(15.87)	0.04%	3,333.33	0.00	0.00%
44530	Sale Of Equipment	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
44560	Damages Recovered From Individuals	3,000.00	0.00	0.00%	250.00	0.00	0.00%
44570	Contributions & Gifts	20,000.00	(7,045.00)	35.23%	1,666.67	0.00	0.00%
46175	On-Behalf Contributions For OPEB	70,000.00	0.00	0.00%	5,833.33	0.00	0.00%
46510	Tennessee Investment In Student	25,367,661.00	(5,002,686.52)	19.72%	2,113,971.75	(2,501,343.26)	118.32%
46513	TISA - On-behalf Payments	17,332.00	0.00	0.00%	1,444.33	0.00	0.00%
46515	Early Childhood Education	425,000.00	0.00	0.00%	35,416.67	0.00	0.00%
46520	School Food Service	22,000.00	0.00	0.00%	1,833.33	0.00	0.00%
46550	Driver Education	10,000.00	0.00	0.00%	833.33	0.00	0.00%
46590	Other State Education Funds	240,000.00	0.00	0.00%	20,000.00	0.00	0.00%
46596	Paid Parental Leave	0.00	0.00	0.00%	0.00	0.00	0.00%
46610	Career Ladder Program	27,360.00	0.00	0.00%	2,280.00	0.00	0.00%
46790	Other Vocational	651,866.53	0.00	0.00%	54,322.21	0.00	0.00%
46851	State Revenue Sharing -T.V.A.	220,000.00	0.00	0.00%	18,333.33	0.00	0.00%
46990	Other State Revenues	200,000.00	(48,175.68)	24.09%	16,666.67	(24,087.84)	144.53%
47114	USDA - Other	532,328.00	0.00	0.00%	44,360.67	0.00	0.00%
47143	Special Education - Grants To States	0.00	0.00	0.00%	0.00	0.00	0.00%
47640	Rotc Reimbursement	75,000.00	(8,619.17)	11.49%	6,250.00	(7,061.56)	112.98%
48130	Contributions	165,000.00	(165,000.00)	100.00%	13,750.00	(165,000.00)	1,200.00%
48990	Other	110,000.00	(15,750.00)	14.32%	9,166.67	(750.00)	8.18%
49700	Insurance Recovery	0.00	(1,190.10)	0.00%	0.00	0.00	0.00%
	Total Revenues	34,534,951.53	(6,010,100.11)	17.40%	2,877,912.63	(3,097,406.62)	107.63%
Expenditures							

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
71100	Regular Instruction Program	(16,560,842.37)	2,660,450.38	16.06%	(1,380,070.20)	1,402,283.15	101.61%
71150	Alternative Instruction Program	(257,378.18)	35,365.84	13.74%	(21,448.18)	17,103.79	79.74%
71200	Special Education Program	(3,765,600.00)	491,459.58	13.05%	(313,800.00)	261,750.24	83.41%
71300	Career and Technical Education	(1,764,338.97)	191,312.81	10.84%	(147,028.25)	94,109.27	64.01%
72110	Attendance	(95,404.86)	16,541.80	17.34%	(7,950.41)	6,008.71	75.58%
72120	Health Services	(1,005,297.27)	147,040.13	14.63%	(83,774.77)	62,009.62	74.02%
72130	Other Student Support	(1,451,460.00)	294,361.00	20.28%	(120,955.00)	102,750.23	84.95%
72210	Regular Instruction Program	(1,645,971.50)	256,430.84	15.58%	(137,164.29)	110,610.51	80.64%
72220	Special Education Program	(617,304.00)	80,860.04	13.10%	(51,442.00)	41,616.08	80.90%
72230	Career and Technical Education	(189,805.00)	37,579.99	19.80%	(15,817.08)	12,455.31	78.75%
72250	Technology	(429,625.00)	188,506.55	43.88%	(35,802.08)	20,171.14	56.34%
72290	Other Programs	(70,000.00)	0.00	0.00%	(5,833.33)	0.00	0.00%
72310	Board Of Education	(665,021.00)	397,373.30	59.75%	(55,418.42)	7,074.36	12.77%
72320	Director Of Schools	(363,297.00)	73,996.05	20.37%	(30,274.75)	22,465.14	74.20%
72410	Office Of The Principal	(2,021,904.50)	394,870.36	19.53%	(168,492.04)	140,658.70	83.48%
72510	Fiscal Services	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
72610	Operation Of Plant	(2,804,000.00)	924,285.80	32.96%	(233,666.67)	220,899.40	94.54%
72620	Maintenance Of Plant	(1,239,721.00)	323,905.27	26.13%	(103,310.08)	83,387.21	80.72%
72710	Transportation	(2,203,437.00)	398,435.06	18.08%	(183,619.75)	152,852.52	83.24%
72810	Central And Other	(97,500.00)	34,929.30	35.82%	(8,125.00)	14,806.69	182.24%
73100	Food Service	(47,198.00)	0.00	0.00%	(3,933.17)	0.00	0.00%
73300	Community Services	(117,173.00)	13,511.48	11.53%	(9,764.42)	6,692.96	68.54%
73400	Early Childhood Education	(537,998.75)	83,388.72	15.50%	(44,833.23)	36,102.04	80.53%
76100	Regular Capital Outlay	(99,111.56)	39,376.99	39.73%	(8,259.30)	6,600.00	79.91%
Total Expenditures		(38,099,388.96)	7,083,981.29	18.59%	(3,174,949.08)	2,822,407.07	88.90%
Total	141 General Purpose School	(3,564,437.43)	1,073,881.18	30.13%	(297,036.45)	(274,999.55)	-92.58%

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	117,829.54	0.00	0.00%	9,819.13	0.00	0.00%
47141	Title 1 Grants To Local Educ Agencies	1,153,056.00	(77,373.18)	6.71%	96,088.00	(77,373.18)	80.52%
47143	Special Education - Grants To States	1,015,794.56	(74,139.90)	7.30%	84,649.55	(74,139.90)	87.58%
47145	Special Education Preschool Grants	48,899.35	0.00	0.00%	4,074.95	0.00	0.00%
47148	Rural Education	19,168.12	0.00	0.00%	1,597.34	0.00	0.00%
47189	Eisenhower Prof Development State	312,114.70	(15,039.64)	4.82%	26,009.56	(15,039.64)	57.82%
47590	Other Federal Through State	122,681.90	0.00	0.00%	10,223.49	0.00	0.00%
	Total Revenues	2,789,544.17	(166,552.72)	5.97%	232,462.01	(166,552.72)	71.65%
Expenditures							
71100	Regular Instruction Program	(833,803.84)	91,589.71	10.98%	(69,483.65)	45,794.87	65.91%
71200	Special Education Program	(708,025.60)	99,103.34	14.00%	(59,002.13)	46,287.38	78.45%
71300	Career and Technical Education	(101,266.18)	48,292.83	47.69%	(8,438.85)	37,936.58	449.55%
72130	Other Student Support	(80,571.86)	13,838.00	17.17%	(6,714.32)	7,244.36	107.89%
72210	Regular Instruction Program	(745,906.72)	75,923.20	10.18%	(62,158.89)	35,898.86	57.75%
72220	Special Education Program	(291,668.30)	46,515.38	15.95%	(24,305.69)	20,734.53	85.31%
72230	Career and Technical Education	(5,301.66)	743.11	14.02%	(441.81)	537.39	121.64%
72710	Transportation	(23,000.01)	1,017.90	4.43%	(1,916.67)	1,017.90	53.11%
	Total Expenditures	(2,789,544.17)	377,023.47	13.52%	(232,462.01)	195,451.87	84.08%
Total	142 School Federal Projects	0.00	210,470.75	100.00%	0.00	28,899.15	0.00%

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	0.00	(111.00)	0.00%	0.00	0.00	0.00%
43522	Lunch Payments - Adults	22,000.00	(1,671.10)	7.60%	1,833.33	0.00	0.00%
43523	Income From Breakfast	2,500.00	(133.00)	5.32%	208.33	0.00	0.00%
43525	A La Carte Sales	225,000.00	(22,099.76)	9.82%	18,750.00	0.00	0.00%
43570	Receipts From Individual Schools	0.00	0.00	0.00%	0.00	0.00	0.00%
44110	Investment Income	1,000.00	(35.03)	3.50%	83.33	(10.64)	12.77%
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	0.00	0.00%
47111	USDA School Lunch Program	1,624,084.00	(349,259.72)	21.51%	135,340.33	(174,629.86)	129.03%
47113	Breakfast	692,409.00	(141,935.94)	20.50%	57,700.75	(70,967.97)	122.99%
47114	USDA - Other	0.00	(1,003.60)	0.00%	0.00	(501.80)	0.00%
	Total Revenues	2,566,993.00	(516,249.15)	20.11%	213,916.08	(246,110.27)	115.05%
Expenditures							
73100	Food Service	(2,565,628.00)	883,069.46	34.42%	(213,802.33)	203,560.08	95.21%
	Total Expenditures	(2,565,628.00)	883,069.46	34.42%	(213,802.33)	203,560.08	95.21%
Total	143 Central Cafeteria	1,365.00	366,820.31	-	113.75	(42,550.19)	37,406.

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40240	Wheel Tax	850,000.00	(155,965.46)	18.35%	70,833.33	(73,151.01)	103.27%
44110	Investment Income	725,000.00	(83,099.89)	11.46%	60,416.67	(25,089.42)	41.53%
47230	Disaster Relief	43,920.00	0.00	0.00%	3,660.00	0.00	0.00%
49800	Transfers In	783,890.00	0.00	0.00%	65,324.17	0.00	0.00%
	Total Revenues	2,402,810.00	(239,065.35)	9.95%	200,234.17	(98,240.43)	49.06%
Expenditures							
82110	General Government	(645,740.00)	37,275.76	5.77%	(53,811.67)	0.00	0.00%
82120	Highways And Streets	(178,700.00)	41,900.00	23.45%	(14,891.67)	0.00	0.00%
82130	Education	(1,489,000.00)	0.00	0.00%	(124,083.33)	0.00	0.00%
82210	General Government	(158,847.00)	20,587.25	12.96%	(13,237.25)	4,339.50	32.78%
82220	Highways And Streets	(20,622.00)	3,111.40	15.09%	(1,718.50)	0.00	0.00%
82230	Education	(244,816.00)	25,304.04	10.34%	(20,401.33)	9,279.91	45.49%
82310	General Government	(43,801.00)	6,912.82	15.78%	(3,650.08)	2,066.42	56.61%
82330	Education	(25,341.00)	6,332.87	24.99%	(2,111.75)	2,071.75	98.11%
	Total Expenditures	(2,806,867.00)	141,424.14	5.04%	(233,905.58)	17,757.58	7.59%
Total	151 General Debt Service	(404,057.00)	(97,641.21)	-24.17%	(33,671.42)	(80,482.85)	-239.02%

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	0.00	0.00%
47590	Other Federal Through State	0.00	(19,665.00)	0.00%	0.00	0.00	0.00%
49800	Transfers In	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Revenues	0.00	(19,665.00)	100.00%	0.00	0.00	0.00%
Expenditures							
91110	General Administration Projects	0.00	19,755.00	0.00%	0.00	19,755.00	0.00%
91200	Highway & Street Capital Projects	(289,636.50)	289,636.50	100.00%	(24,136.38)	289,636.50	1,200.00%
99951	Special Item (Expenditure) No. 1	0.00	2,625.00	0.00%	0.00	0.00	0.00%
	Total Expenditures	(289,636.50)	312,016.50	107.73%	(24,136.38)	309,391.50	1,281.
Total 171	General Capital Projects	(289,636.50)	292,351.50	100.94%	(24,136.38)	309,391.50	1,281.

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207 Solid Waste Disposal		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43106	Commercial And Industrl Waste Coll	584,145.00	(107,379.98)	18.38%	48,678.75	(41,626.20)	85.51%
43107	Residential Waste Collection Charge	145,000.00	(61,971.08)	42.74%	12,083.33	(25,150.37)	208.14%
43110	Tipping Fees	105,572.00	(24,871.50)	23.56%	8,797.67	(7,877.80)	89.54%
43114	Solid Waste Disposal Fee	1,067,000.00	(682,505.00)	63.96%	88,916.67	(264,768.00)	297.77%
43116	Surcharge-Waste Tire Disposal	12,000.00	(2,510.40)	20.92%	1,000.00	0.00	0.00%
44110	Investment Income	20,250.00	(3,016.80)	14.90%	1,687.50	(1,390.33)	82.39%
44120	Lease/Rentals/PPP	35,000.00	(9,388.40)	26.82%	2,916.67	(2,522.00)	86.47%
44145	Sale Of Recycled Materials	170,000.00	(41,078.68)	24.16%	14,166.67	(8,822.41)	62.28%
46430	Litter Program	49,300.00	0.00	0.00%	4,108.33	0.00	0.00%
48140	Contracted Services	0.00	(25,439.85)	0.00%	0.00	21,337.20	0.00%
	Total Revenues	2,188,267.00	(958,161.69)	43.79%	182,355.58	(330,819.91)	181.41%
Expenditures							
55710	Sanitation Management	(2,073,681.00)	512,224.54	24.70%	(172,806.75)	186,263.98	107.79%
64000	Litter And Trash Collection	(49,300.00)	12,609.41	25.58%	(4,108.33)	8,817.16	214.62%
91140	Public Health And Welfare Projects	(95,686.00)	0.00	0.00%	(7,973.83)	0.00	0.00%
	Total Expenditures	(2,218,667.00)	524,833.95	23.66%	(184,888.92)	195,081.14	105.51%
Total	207 Solid Waste Disposal	(30,400.00)	(433,327.74)	-1,425.42%	(2,533.33)	(135,738.77)	-

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263 Self-Insurance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43101	Self-Insurance	0.00	(1,508,751.05)	0.00%	0.00	(370,946.05)	0.00%
44110	Investment Income	0.00	(4.72)	0.00%	0.00	(1.94)	0.00%
	Total Revenues	0.00	(1,508,755.77)	100.00%	0.00	(370,947.99)	0.00%
Expenditures							
58600	Employee Benefits	0.00	1,246,824.16	0.00%	0.00	495,911.20	0.00%
	Total Expenditures	0.00	1,246,824.16	100.00%	0.00	495,911.20	0.00%
Total 263	Self-Insurance	0.00	(261,931.61)	100.00%	0.00	124,963.21	0.00%

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362 Other Special Revenues		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	0.00	(33,739.89)	0.00%	0.00	(24,810.11)	0.00%
	Total Revenues	0.00	(33,739.89)	100.00%	0.00	(24,810.11)	0.00%
Expenditures							
55900	Other Public Health And Welfare	0.00	9,520.00	0.00%	0.00	0.00	0.00%
	Total Expenditures	0.00	9,520.00	100.00%	0.00	0.00	0.00%
Total	362 Other Special Revenues	0.00	(24,219.89)	100.00%	0.00	(24,810.11)	0.00%