

**Hickman County Budget/Finance/HR
Meeting
Thursday, May 7th, 2026
5:30 p.m.
Agenda**

- 1. Call meeting to order**
- 2. Roll call**
- 3. Approval of agenda**
- 4. Public Comment Period**
- 5. 32nd Judicial Child Advocacy-Morgan Bowen**
- 6. Budget Presentations**
 - General Purpose School (141)**
 - School Food Service (143)**
 - Solid Waste (207)**
- 7. Work Session/Other**
- 8. Adjournment**



Hickman County Budget Committee Funding Request 32nd Judicial District Child Advocacy Center 2026

Mission Statement & Funding Request

The 32nd Judicial District Child Advocacy Center a 501(c)3 non-profit, committed to promoting the safety, well-being, and healing of children affected by severe abuse. By using a compassionate, multi-disciplinary approach, the CAC works closely with law enforcement, medical professionals, mental health experts, the Department of Children's Services, the District Attorney's office, and the court system to ensure each child receives the care and support they deserve. We strive to educate families and communities to minimize the risk of abuse by empowering them with the knowledge to recognize and respond to signs of abuse. Our goal is to create safer environments for children, fostering healing and resilience in those who have been impacted.

The 32nd Judicial District Child Advocacy Center currently serves Hickman, Lewis, and Perry Counties within the 32nd Judicial District of Tennessee. We maintain facilities in Centerville and Hohenwald, and we have recently secured space in Perry County, which is being transformed into a child-friendly environment to better serve families in that community. Our organization was established in 2025, emerging from the Davis House Child Advocacy Center, which previously served Lewis, Hickman, Perry, and Williamson Counties. In July 2024, Davis House made the decision to withdraw from the 32nd Judicial District, prompting the creation of our independent center. The formation of the 32nd Judicial District Child Advocacy Center was led by District Attorney General Hans Schwendimann, along with Destinye Runions, Taylor Qualls, and founding board members Ashley Pollock, Jon Hackett, Lena Rayfield, and later Donn Kraemer. In February 2026, Morgan Bowen assumed the role of Executive Director, bringing new leadership to guide our growing organization. We are currently in a period of continued development and adjustment as we expand our services to meet the evolving needs of our communities while continuing to provide trauma-focused care and prevention education throughout our three-county service region. We currently employ an Executive Director, Forensic Interviewer, and Victim Advocate. **We are re-seeking \$30,000 for general operational costs and staff salaries.**

Since our last application, our organization has successfully secured funding for the three previously identified positions. The Executive Director and Forensic Interviewer positions are now 100% supported through contracts with the Department of Children's Services, with

funding secured through June 2030, ensuring long-term leadership and forensic capacity within our Center. The Victim Advocate position is 94% funded through the Victims of Crime Act (VOCA) and has been awarded for FY 2026–2027. In January 2026, our organization was awarded a federal grant to support the re-implementation of trauma-focused therapy services into our communities after the departure of the Davis House. This funding represents a significant step forward in expanding access to critical mental health services for child victims. We anticipate that our current Victim Advocate, who is on track to complete her Master of Social Work degree, will transition into the Therapist role sometime following July 1, 2026, ensuring continuity of care and retention of an experienced, trusted staff member.

However, the federal grant supporting this position is set to expire on December 31, 2026. This creates a critical need to identify supplemental and sustainable funding sources to maintain the therapist position beyond the grant period. Securing continued funding will be essential to prevent disruption in services and to ensure that children in our care have ongoing access to timely, trauma-informed therapeutic support.

If additional funding is secured to sustain the therapist position from another source, the requested funding of \$30,000 will instead be allocated to establish a dedicated role within our Child Advocacy Center focused on multidisciplinary team (MDT/CPIT) coordination and community-based prevention and outreach. The 32nd Judicial District Child Advocacy Center serves as the coordinating agency for the Child Protective Investigation Team (CPIT), a multidisciplinary team designed to reduce duplication of efforts, improve case outcomes, and minimize trauma for children and families throughout the investigative process. This team brings together professionals from multiple disciplines to review cases, share findings, and ensure that each child receives appropriate protection, advocacy, and therapeutic support.

Currently, our Forensic Interviewer is responsible for facilitating CPIT meetings and managing all related documentation; however, as our Center continues to grow, this responsibility is no longer sustainable within a single role. Establishing a dedicated CPIT Coordinator/Prevention Specialist will strengthen our multidisciplinary response, expand child abuse prevention education across our three-county service area, and move our organization closer to meeting national accreditation standards. This strategic investment will enhance service delivery for child victims, their non-offending caregivers and the communities we serve.

The addition of both a dedicated therapist and a CPIT coordination and prevention position represents a critical advancement toward achieving national accreditation through the National Children's Alliance. Accreditation standards require Child Advocacy Centers to demonstrate consistent access to trauma-informed mental health services and effective multidisciplinary team coordination. Establishing these roles will strengthen compliance with these core standards by ensuring timely therapeutic intervention and enhancing the structure, documentation, and efficiency of our multidisciplinary response. Progress toward accreditation not only affirms the quality and accountability of our services but also improves eligibility for future funding opportunities and strengthens community confidence in the care provided to children and families.

In addition to supporting essential services and daily operations, it is critical that funding be allocated toward employee salaries and benefits to ensure the continued success and stability of our Center. Our staff provide vital, trauma-informed services to children and families in our community who are experiencing abuse, neglect, and other forms of trauma. While grant funding can support staff positions, it is not a reliable or consistent source of long-term funding. Many grants are highly competitive, limited in scope, and subject to changing priorities at the state and federal levels. Even well-established programs cannot depend solely on grant funding to sustain core operations. When grant cycles end or funding is reduced, critical services—and the positions that support them—are placed at risk.

For these reasons, we respectfully request the Hickman County Commission's support in providing stable, local funding to help sustain our staffing structure. This investment will ensure continuity of services, strengthen our ability to serve children and families without interruption, and reinforce our Center's role as a trusted and essential resource within the community. By supporting our staff, you are directly supporting the safety, healing, and future of children in Hickman County.

Respectfully,

Morgan Bowen

Morgan Bowen

Executive Director

32nd Judicial District Child Advocacy Center

Phone | 931-295-3033

Email | morgan@32jdcac.org



Tre Hargett
Secretary of State

Division of Business Services
Department of State
State of Tennessee
312 Rosa L. Parks AVE, 6th FL
Nashville, TN 37243-1102

32nd Judicial District Child Advocacy Center
121 E 2ND AVE
HOHENWALD, TN 38462

November 6, 2024

Filing Acknowledgment

Please review the filing information below and notify our office immediately of any discrepancies.

SOS Control # :	001592772	Formation Locale:	TENNESSEE
Filing Type:	Nonprofit Corporation - Domestic	Date Formed:	11/06/2024
Filing Date:	11/06/2024 10:17 AM	Fiscal Year Close:	6
Status:	Active	Annual Report Due:	10/01/2025
Duration Term:	Perpetual	Image # :	B1636-6444
Public/Mutual Benefit:	Public		
Business County:	LEWIS COUNTY		

Document Receipt

Receipt # : 009324372	Filing Fee:	\$100.00
Payment-Check/MO - 32nd Judicial District Child Advocacy Center, HOHENWALD, TN		\$100.00

Registered Agent Address:
ASHLEY POLLOCK
121 E 2ND AVE
HOHENWALD, TN 38462

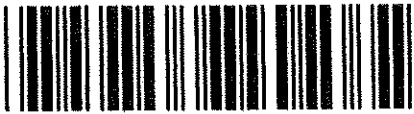
Principal Address:
121 E 2ND AVE
HOHENWALD, TN 38462

Congratulations on the successful filing of your **Charter for 32nd Judicial District Child Advocacy Center** in the State of Tennessee which is effective on the date shown above. You must also file this document in the office of the Register of Deeds in the county where the entity has its principal office if such principal office is in Tennessee. Please visit the Tennessee Department of Revenue website (www.tn.gov/revenue) to determine your online tax registration requirements. If you need to obtain a Certificate of Existence for this entity, you can request, pay for, and receive it from our website.

You must file an Annual Report with this office on or before the Annual Report Due Date noted above and maintain a Registered Office and Registered Agent. Failure to do so will subject the business to Administrative Dissolution/Revocation.

Tre Hargett
Secretary of State

Processed By: Katie Kerlin



001592772

CHARTER NONPROFIT CORPORATION

SS-4418



Tre Hargett
Secretary of State

Division of Business Services
Department of State
State of Tennessee
312 Rosa L. Parks AVE, 6th FL.
Nashville, TN 37243-1102
(615) 741-2286
Filing Fee: \$100.00

For Office Use Only

Control # 001592772

FILED

Amount Due: \$100.00

Please file before 12/04/2024

The undersigned, acting as incorporator(s) of a nonprofit corporation under the provisions of the Tennessee Nonprofit Corporation Act, adopt the following Articles of Incorporation.

1. The name of the corporation is: 32nd Judicial District Child Advocacy Center

2. Name Consent: (Written Consent for Use of Indistinguishable Name)

This entity name already exists in Tennessee and has received name consent from the existing entity.

3. This company has the additional designation of: None

4. The name and complete address of its initial registered agent and office located in the State of Tennessee is:

ASHLEY POLLOCK
121 E 2ND AVE
HOHENWALD, TN 38462
LEWIS COUNTY

5. Fiscal Year Close Month: June

Period of Duration: Perpetual

6. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date and time is:
(none) (Not to exceed 90 days)

7. The corporation is not for profit.

8. Please complete all of the following sentences by checking one of the two boxes in each sentence:

This corporation is a public benefit corporation / mutual benefit corporation.

This corporation is a religious corporation / not a religious corporation.

This corporation will have members / not have members.

9. The complete address of its principal office is:

121 E 2ND AVE
HOHENWALD, TN 38462
LEWIS COUNTY

(Note: Pursuant to T.C.A. §10-7-503 all information on this form is public record.)

001592772 12/05/2024 10:17 AM RECEIVED BY TRENDS 001592772



Tre Hargett
Secretary of State

Division of Business Services

Department of State

State of Tennessee

312 Rosa L. Parks AVE, 6th FL

Nashville, TN 37243-1102

32nd Judicial District Child Advocacy Center
121 E 2ND AVE
HOHENWALD, TN 38462

January 17, 2025

Filing Acknowledgment

Please review the filing information below and notify our office immediately of any discrepancies.

Control # : 1592772 Status: Active

Filing Type: Nonprofit Corporation - Domestic

Document Receipt

Receipt # : 009459077

Filing Fee: \$20.00

Payment-Check/MO - 32nd Judicial District Child Advocacy Center, HOHENWALD, TN

\$20.00

Amendment Type: Articles of Amendment

Image # : B1606-6789

Filed Date: 01/17/2025 1:51 PM

This will acknowledge the filing of the attached articles of amendment with an effective date as indicated above. When corresponding with this office or submitting documents for filing, please refer to the control number given above.

You must also file this document in the office of the Register of Deeds in the county where the entity has its principal office if such principal office is in Tennessee.

Processed By: Cynthia Dunn

Tre Hargett
Secretary of State

State of Tennessee



Department of State
Corporate Filings
312 Rosa L. Parks Avenue
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

For Office Use Only

ARTICLES OF AMENDMENT
TO THE CHARTER
(Nonprofit)

Corporate Control Number (If Known) 001592772

Pursuant to the provisions of section 48-60-105 of *The Tennessee Nonprofit Corporation Act*, the undersigned corporation adopts the following articles of amendment to its charter:

1. Please insert the name of the corporation as it appears of record:

32nd Judicial District Child Advocacy Center

If changing the name, insert the new name on the line below:

2. Please check the block that applies:

Amendment is to be effective when filed by the secretary of state.

Amendment is to be effective, _____ (month, day, year)

(Not to be later than the 90th day after the date this document is filed.) If neither block is checked, the amendment will be effective at the time of filing.

3. Please insert any changes that apply:

a. Principal address: _____ (Street) _____ (City) _____ (State/County) _____ (Zip Code)

b. Registered agent: _____

c. Registered address: _____ (Street) _____ (City) _____ (State/County) _____ (Zip Code)

d. Other changes: See Attachment #1

4. The corporation is a nonprofit corporation.

5. The manner (if not set forth in the amendment) for implementation of any exchange, reclassification, or cancellation of memberships is as follows:

6. The amendment was duly adopted on 12-13-2024 (month, day, year)
by (please check the block that applies):

The incorporators without member approval, as such was not required.

The board of directors without member approval, as such was not required.

The members

7. Indicate which of the following statements applies by checking the applicable block:

Additional approval for the amendment (as permitted by §48-60-301 of the Tennessee nonprofit corporation act) was not required.

Additional approval for the amendment was required by the charter and was obtained.

President of the Board of Directors / Registered Agent
Signer's Capacity

Signature

12-13-2024
Date

Ashley Pollock
Name of Signer (typed or printed)

01592772 01/17/2025 1:51 PM RECEIVED BY TARISSA BROWN

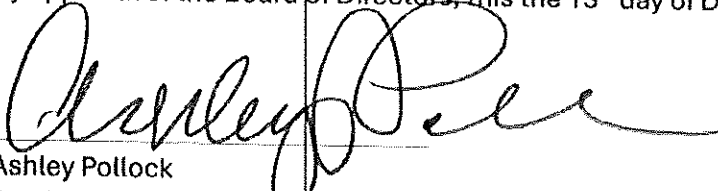
32nd Judicial District Child Advocacy Center
121 E 2nd Ave
Hohenwald, TN 38462

Attachment #1 to Articles of Amendment to the Charter

BE IT KNOWN BY ALL MEN THESE PRESENTS, that the Charter of the 32nd Judicial District Child Advocacy Center is hereby amended and supplemented with the following provisions:

1. The 32nd Judicial District Child Advocacy Center is a charitable organization created for the purpose of providing a safe, child friendly location for conducting forensic interviews and providing support services to the abused and neglected children of the 32nd Judicial District of Tennessee, comprised of Hickman, Lewis, and Perry Counties. Such services shall be provided at no charge to the recipient.
2. This judicial district child advocacy center shall operate to satisfy the provisions of Tenn. Code Ann. §§ 9-4-213 and 24-7-123.
3. The judicial district child advocacy center shall operate as a non-profit, tax-exempt organization under section 501(c)(3) of the Internal Revenue Code through its charitable activities.
4. The judicial district child advocacy center's purpose shall be limited to one or more exempt purposes falling within section 501(c)(3).
5. The judicial district child advocacy center shall not engage in activities that, in themselves, are not in furtherance of one or more exempt purposes.
6. In the event of dissolution of the organization, its remaining assets shall be used exclusively for section 501(c)(3) exempt purposes and shall be distributed to another nonprofit organization with a similar purpose.
7. All other provisions and information contained in the charter filed on November 4, 2024, shall remain the same.

By approval of the Board of Directors, this the 13th day of December, 2024.


Ashley Pollock
President / Registered Agent

31806-8790 01/17/2025 1:51 PM RECEIVED BY TENNESSEE SECRETARY OF STATE THE HONORABLE



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

32ND JUDICIAL DISTRICT CHILD ADVOCACY
CENTER
121 E 2ND AVE
HOHENWALD, TN 38462-1803

Date:
01/10/2025
Employer ID number:
33-1790645
Person to contact:
Name: S. Hollingsworth
ID number: 5258478
Telephone: (877) 829-5500
Accounting period ending:
June 30
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
November 4, 2024
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053402001605

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

BANK of PERRY COUNTY
BANK of LEWIS COUNTY
 A Branch of Bank of Perry County

P.O. Box 457 • Lobelville, TN 37097

>000346 6065163 0001 93126 10Z

32ND JUDICIAL DISTRICT
 CHILD ADVOCACY CENTER
 121 E 2ND AVE
 HOHENWALD TN 38462-1803



Statement Ending 04/08/2026

32nd JUDICIAL DISTRICT

Page 1 of 4

Account Number: XXXX4182

Managing Your Accounts

	Branch Name	Bank of Lewis County Branch of Bank of Perry County
	Branch Number	931-796-2272
	Mailing Address	P.O. Box 555 Hohenwald, TN 38462
	Website	www.thebankonthego.com

Summary of Accounts

Account Type	Account Number	Ending Balance
REGULAR CHECKING	XXXX4182	\$86,876.45

REGULAR CHECKING - XXXX4182

Account Summary

Date	Description	Amount
03/07/2026	Beginning Balance	\$108,475.05
	2 Credit(s) This Period	\$32,662.38
	27 Debit(s) This Period	\$54,260.98
04/08/2026	Ending Balance	\$86,876.45

Deposits

Date	Description	Amount
03/18/2026	DEPOSIT	\$25.00
04/07/2026	DEPOSIT	\$32,637.38

Electronic Debits

Date	Description	Amount
03/12/2026	Recur Payment 03/12 AZ TEMPE DNH* GODADDY.COM SEQ# 022007 2802	\$43.89
03/18/2026	Signature POS Debit 03/17 AL 256-5335437 THE NATIONAL CH EN SEQ# 030783 2703	\$499.00
03/24/2026	Signature POS Debit 03/17 AL 256-5335437 THE NATIONAL CH EN SEQ# 027508 2703	\$349.00
03/26/2026	Recur Payment 03/25 TN 931-729-3558 MERIWETHER LEWI NN SEQ# 007582 2802	\$92.20
03/26/2026	Recur Payment 03/25 TN 931-729-3558 MERIWETHER LEWI NN SEQ# 007583 2802	\$92.20
03/30/2026	Signature POS Debit 03/28 WA AMZN.COM/BILL AMAZON MKTPL* B5 K3 SEQ# 074425 2703	\$108.96
04/08/2026	Signature POS Debit 04/07 TX WWW.COMELECTR COMM ELECT CORP SEQ# 073471 3700	\$25,731.00

Other Debits

Date	Description	Amount
03/12/2026	GUSTO REM 564313 6semk7sj540	\$279.35
03/12/2026	GUSTO TAX 548241 6semk7sj53v	\$1,332.18
03/12/2026	GUSTO NET 548683 6semk7sj53u	\$5,575.37
03/16/2026	PAYPAL INST XFER SOUTHWEST	\$348.80
03/16/2026	PAYPAL INST XFER SOUTHWEST	\$348.80
03/16/2026	VENTURE FINANCIA VFG-00059	\$675.00
03/24/2026	GuideOne debitpmt #583592962	\$579.40
03/27/2026	GUSTO TAX 212995 6semk81g0ql	\$1,332.18
03/27/2026	GUSTO NET 221519 6semk81g0qk	\$5,575.37



2000/1000 ERECT00 24-9000 ERTS901 94E00

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Telephone or write your branch office. The addresses and telephone numbers are listed below. If you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, we must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- (1) Tell us your name and account number.
- (2) Describe the error in the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- (3) Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

PERIOD _____ TO _____ 20 _____

THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR STATEMENT		CHECKS OUTSTANDING	
		NO.	AMOUNT
YOUR BALANCE SHOWN ON THIS STATEMENT	\$ _____		
ADD + (IF ANY) DEPOSITS NOT SHOWN ON THIS STATEMENT	\$ _____		
TOTAL	\$ _____		
SUBTRACT - (IF ANY) CHECKS OUTSTANDING	\$ _____		
BALANCE	\$ _____		
SHOULD AGREE WITH YOUR CHECK BOOK BALANCE			
		TOTAL	

Bank of Perry County
Bank of Lewis County
P.O. Box 457
Lobelville, TN 37097
(931) 593-2265

Bank of Perry County
Bank of Lewis County
P.O. Box 341
Linden, TN 37096
(931) 589-2153

Bank of Perry County
Bank of Lewis County
P.O. Box 555
Hohenwald, TN 38462
(931) 796-2272

24 Hour Telephone Banking: (931) 593-2888

001439 1091295 0000000 003254 006508 01/92

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

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027
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CY	PY
MOE Total 6,882,738	MOE Total 6,162,133

720,605

ESTIMATED REVENUES

40000 Local Taxes						
40100 County Property Taxes						
40110 Current Property Taxes	3,168,716	2,773,333	2,773,333	3,509,938	736,605	
40120 Trustee's Collection - Prior Year	67,993	75,000	75,000	75,000	0	0
40125 Trustee's Collection - Bankruptcy	103	500	500	500	0	0
40130 Circuit/Clerk & Master Collections - Prior Year	29,377	40,000	40,000	25,000	(15,000)	
40140 Interest and Penalty	13,586	15,000	15,000	15,000	0	0
40161 Payments in Lieu of Taxes - TVA	2,890	3,500	3,500	2,500	(1,000)	
40162 Payments in Lieu of Taxes - Local Utilities	6,000	6,000	6,000	6,000	0	0
40200 County Local Option Taxes						
40210 Local Option Sales Tax	3,293,354	2,975,000	2,975,000	2,975,000	0	0
40270 Business Tax	45,181	45,000	45,000	45,000	0	0
40300 Statutory Local Taxes						
40320 Bank Excise Tax	0	0	0	0	0	0
40350 Interstate Telecommunication Tax	0	0	0	0	0	0
Total Local Taxes	6,627,200	5,933,333	5,933,333	6,653,938	720,605	
41000 Licenses and Permits						
41100 Marriage Licenses	1,320	1,300	1,300	1,300	0	0
Total Licenses and Permits	1,320	1,300	1,300	1,300	0	0
43000 Charges for Current Services						
43500 Education Charges						
43517 Tuition - Other	0	0	0	0	0	0
43570 Receipts from Individual Schools	12,502	30,000	30,000	25,000	(5,000)	
43582 Community Service Fees Adults	126	200	200	200	0	0
Total Charges for Current Services	12,628	30,200	30,200	25,200	(5,000)	
44000 Other Local Revenues						
44100 Recurring Items						
44110 Investment Income	339,950	0	0	0	0	0
44120 Lease/Rentals	2,230	7,500	7,500	7,500	0	0
44170 Miscellaneous Refunds	23,821	30,000	30,000	40,000	10,000	
44500 Nonrecurring Items						

Net Penny	Rate	Property Tax
84,191	0.3369	2,836,407 Current
84,191	0.0800	673,531 Increase
84,191	0.4169	3,509,938 Total

Account No.	Description	Original		Amended		Estimate 2026-2027	Difference 2026-2027	CY MOE Total 6,882,738	PY MOE Total 6,162,133	720,605
		Actual 2024-2025	Estimate 2025-2026	Estimate 2025-2026	Estimate 2026-2027					
44530	Sale of Equipment	15,379	15,000	15,000	15,000	0	0			
44560	Damages Recovered from Individuals	20,316	3,000	3,000	3,000	0	0			
44570	Contributions and Gifts	66,834	20,000	20,000	20,000	0	0			
44990	Other Local Revenues	0	30,000	30,000	0	0	(30,000)			
	Total Other Local Revenues	468,530	105,500	105,500	85,500	(20,000)				
	Total Local Revenue	7,109,678	6,070,333	6,070,333	6,765,938	695,605				
46000	State of Tennessee									
46175	On-Behalf Contributions for OPEB	69,895	40,000	40,000	50,000	10,000				
46500	State Education Funds	24,453,717	25,081,234	25,081,234	25,367,661	286,427				
46510	Tennessee Investment in Student Achievermer	50,082	0	0	17,332	0	0			
46513	TISA-On-behalf Payments	456,119	445,000	445,000	425,000	(20,000)				
46515	Early Childhood Education	16,684	22,000	22,000	22,000	0	0			
46520	School Food Service	8,199	10,000	10,000	10,000	0	0			
46550	Driver Education	292,095	240,000	818,937	240,000	0	0			
46590	Other State Education Funds	0	0	0	0	0	0			
46591	Coordinated School Health	0	0	0	0	0	0			
46594	Family Resource Centers	36,983	37,500	37,500	27,360	(10,140)				
46610	Career Ladder Program	160,426	759,000	1,543,702	0	(759,000)				
46790	Other Vocational									
46800	Other State Revenues									
46851	State Revenue Sharing - TVA	204,756	220,000	220,000	220,000	0	0			
46980	Other State Grants	67,684	0	0	0	0	0			
46981	Safe Schools	0	0	0	0	0	0			
46990	Other State Revenues	370,158	100,000	100,000	0	(100,000)				
	Total State of Tennessee	26,186,798	26,954,734	28,318,372	26,379,353	(575,381)				
47000	Federal Government									
47100	Federal Through State									
47143	Special Education-Grants to States	31,639	0	0	0	0	0			
47401	American Rescue Plan Act Grant #1	0	0	0	0	0	0			
47590	Other Federal Through State	49,858	0	0	0	0	0			
47600	Direct Federal Revenue									
47640	ROTC Reimbursement	88,422	65,000	65,000	75,000	10,000				
47990	Other Direct Federal Revenue	0	0	0	0	0	0			
	Total Federal Government	169,919	65,000	65,000	75,000	10,000				
48000	Other Governments and Citizens Groups									
48130	Contributions	532,794	0	0	0	0	0			
48990	Other	49,921	0	4,000	0	0	0			
	Total Other Governments and Citizens Groups	582,715	0	4,000	0	0	0			

Total Estimated Revenues	34,049,110	33,090,067	34,457,705	33,220,291	130,224
49000 OTHER SOURCES (NON-REVENUE)					
49700 Insurance Recovery	212,961	0	0	0	0
49800 Transfers In	137,817	10,000	10,000	0	(10,000)
Total Other Sources	350,778	10,000	10,000	0	(10,000)
Total Estimated Revenues & Other Sources	34,399,888	33,100,067	34,467,705	33,220,291	120,224

ESTIMATED EXPENDITURES

71000 Instruction					
71100 Regular Instruction Program					
116 Teachers	10,131,640	10,722,365	10,722,365	11,031,539	309,174
117 Career Ladder Program	33,000	35,000	35,000	24,000	(11,000)
128 Homebound Teachers	2,569	6,000	6,000	8,000	2,000
140 Salary Supplements	438,836	440,000	440,000	457,600	17,600
163 Educational Assistants	475,025	497,075	497,075	505,000	7,925
188 Bonus Payments	0	0	504,000	0	0
189 Other Salaries and Wages	390,041	410,000	410,000	410,000	0
198 Non-Certified Substitute Teachers	171,150	210,000	210,000	210,000	0
201 Social Security	837,646	922,514	961,070	937,214	14,700
204 State Retirement	741,859	918,910	955,291	919,895	985
207 Medical Insurance	1,598,253	2,090,000	2,090,000	1,851,063	(238,937)
212 Employer Medicare	2,759	0	0	0	0
215 On-behalf Payments to OPEB	26,391	0	0	0	0
336 Maint and Repair Service - Equipment	7,347	10,000	10,000	15,000	5,000
399 Other Contracted Services	9,557	107,000	117,000	65,000	(42,000)
429 Instructional Supplies and Materials	129,205	115,000	115,000	135,000	20,000
449 Textbooks	211,456	150,000	150,000	325,400	175,400
471 Software	0	0	0	0	0
499 Other Supplies and Materials	23,984	8,000	3,000	3,000	(5,000)
595 TISA-On-behalf Payments	40,177	0	0	0	0
599 Other Charges	1,650	0	0	0	0
722 Regular Instructional Equipment	41,067	150,000	145,000	125,000	(25,000)
730 Vocational Instruction Equipment	0	0	0	0	0
Total Instructional Program	15,313,612	16,791,864	17,370,801	17,022,711	230,847
71150 Alternative Instruction Program					
116 Teachers	169,786	213,289	213,289	205,000	(8,289)
163 Educational Assistants	24,054	26,000	26,000	27,000	1,000
201 Social Security	13,924	18,306	18,306	17,748	(558)

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027	CY MOE Total 6,882,738	PY MOE Total 6,162,133
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204	State Retirement	13,864	17,438	17,438	15,475	(1,963)		
207	Medical Insurance	19,971	37,988	37,988	23,002	(14,986)		
355	Travel	1,390	2,000	2,000	1,500	(500)		
429	Instructional Supplies and Materials	1,045	1,000	1,000	1,000	0		
499	Other Supplies and Materials	1,317	1,000	1,000	1,000	0		
	Total Alternative Schools	245,351	317,021	317,021	291,725	(25,296)		

71200	Special Education Program							
116	Teachers	1,872,137	2,021,836	1,936,836	2,025,430	3,594		
124	Psychological Personnel	0	0	0	0	0		
128	Homebound Teachers	3,319	7,500	7,500	7,500	0		
163	Educational Assistants	477,636	528,820	528,820	521,820	(7,000)		
171	Speech Pathologist	225,115	255,769	183,769	180,000	(75,769)		
201	Social Security	188,915	210,266	198,256	199,637	(10,629)		
204	State Retirement	215,032	217,170	205,786	219,032	1,862		
207	Medical Insurance	406,600	414,442	414,442	382,181	(32,261)		
212	Employer Medicare	0	0	0	0	0		
312	Contracts with Private Agencies	122,711	105,000	105,000	200,000	95,000		
399	Other Contracted Services	64,314	75,000	75,000	95,000	20,000		
429	Instructional Supplies and Materials	1,003	7,000	7,000	5,000	(2,000)		
499	Other Supplies and Materials	1,545	5,000	5,000	5,000	0		
595	TISA-On-behalf Payments	9,905	0	0	0	0		
725	Special Education Equipment	0	5,000	5,000	5,000	0		
	Total Special Educational Program	3,588,232	3,852,803	3,672,408	3,845,600	(7,203)		

71300	Career and Technical Education Program							
116	Teachers	896,864	932,216	932,216	925,000	(7,216)		
140	Supplements	604	6,000	6,000	6,000	0		
189	Other Salaries and Wages	150	5,000	5,000	5,000	0		
198	Non-Certified Substitute Teachers	18,000	21,600	21,600	21,600	0		
201	Social Security	68,150	73,809	73,809	73,256	(553)		
204	State Retirement	62,790	73,785	73,785	64,201	(9,584)		
207	Medical Insurance	104,665	127,562	127,562	161,027	33,465		
307	Communications	0	0	0	0	0		
336	Maintenance and Repair Services-Equipment	3,921	0	0	0	0		
355	Travel	6,944	9,000	9,000	9,000	0		
399	Other Contracted Services	0	0	0	0	0		
429	Instructional Supplies and Materials	3,405	10,000	10,000	5,000	(5,000)		
449	Text Books	5,324	7,000	7,000	7,000	0		
471	Software	0	0	141,050	0	0		
499	Other Supplies and Materials	11,776	20,000	20,000	10,000	(10,000)		
599	Other Charges	82,520	3,500	3,500	3,500	0		
730	Vocational Instruction Equipment	102,920	15,000	476,113	10,000	(5,000)		
790	Other Equipment	3,466	10,000	10,000	10,000	0		

720,605

Total Vocational Education Program	1,371,499	1,314,472	1,916,635	1,310,584	(3,888)
Total Instruction	20,518,694	22,276,160	23,276,864	22,470,620	194,460
72000 Support Services					
72110 Attendance					
105 Supervisor/Director	62,394	96,000	96,000	101,712	5,712
189 Other Salaries & Wages	55,437	57,932	57,932	59,000	1,068
201 Social Security	8,668	11,776	11,776	12,294	518
204 State Retirement	11,492	15,639	15,639	14,347	(1,292)
207 Medical Insurance	15,800	19,374	19,374	9,900	(9,474)
355 Travel	308	1,500	1,500	1,500	0
399 Other Contracted Services	15,852	20,000	20,000	5,500	(14,500)
499 Other Supplies and Materials	800	1,500	1,500	1,000	(500)
524 In Service/Staff Development	500	1,500	1,500	0	(1,500)
719 Office Equipment	0	0	0	0	0
Total Attendance	171,251	225,221	225,221	205,253	(19,968)

72120 Health Services					
105 Supervisor/Director	74,104	78,000	78,000	78,000	0
130 Social Workers	88,171	102,800	102,800	109,289	6,489
131 Medical Personnel	382,670	397,459	397,459	410,000	12,541
189 Other Salaries & Wages	56,443	59,100	109,100	64,000	4,900
201 Social Security	44,449	48,758	52,583	50,589	1,831
204 State Retirement	53,324	58,551	63,051	58,780	229
207 Medical Insurance	65,201	60,206	60,206	74,942	14,736
212 Employer Medicare	139	0	0	0	0
355 Travel	2,419	2,000	2,000	2,000	0
399 Other Contracted Services	22,095	35,000	35,000	35,000	0
413 Drugs and Medical Supplies	4,988	5,500	5,500	5,500	0
499 Other Supplies and Materials	2,676	3,000	3,000	3,000	0
524 Inservice	2,864	3,000	3,000	3,000	0
599 Other Charges	17,953	4,000	55,170	4,000	0
735 Health Equipment	4,635	4,000	4,000	4,000	0
Total Health Service	822,131	861,374	970,869	902,100	40,726

72130 Other Student Support					
123 Guidance Personnel	656,370	719,709	719,709	800,000	80,291
189 Other Salaries and Wages	186,774	193,500	193,500	200,000	6,500
201 Social Security	62,040	67,861	67,861	76,500	8,639
204 State Retirement	59,980	71,231	71,231	73,183	1,952
207 Medical Insurance	99,169	88,521	88,521	126,777	38,256

Account No. Description Actual 2024-2025 Estimate 2025-2026 Amended Estimate 2025-2026 Estimate 2026-2027 Difference 2026-2027

CY MOE Total 6,882,738 PY MOE Total 6,162,133

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322	Evaluating and Testing	3,133	16,000	16,000	73,000	57,000
344	Payments to Schools - Other	64,000	64,000	64,000	56,000	(8,000)
355	Travel	7,862	8,000	8,000	8,000	0
399	Other Contracted Services	0	10,000	10,000	49,000	39,000
499	Other Supplies and Materials	338	4,000	4,000	3,000	(1,000)
524	Inservice	150	2,000	2,000	2,000	0
599	Other Charges	129	5,000	5,000	4,000	(1,000)
701	Administration Equipment	6,000	0	0	0	0
Total Other Student Support		1,145,945	1,249,822	1,249,822	1,471,460	221,638

72210 Regular Instruction Program							
105	Supervisor/Director	119,485	125,000	125,000	125,785	785	
129	Librarians	479,084	500,235	500,235	492,000	(8,235)	
161	Secretary(s)	231,649	227,599	227,599	230,000	2,401	
162	Clerical Personnel	263,138	318,482	318,482	320,000	1,518	
189	Other Salaries and Wages	83,696	91,921	91,921	95,000	3,079	
201	Social Security	85,938	93,638	93,638	93,446	(192)	
204	State Retirement	106,994	109,735	109,735	108,026	(1,709)	
207	Medical Insurance	180,509	207,846	207,846	187,247	(20,599)	
212	Employer Medicare	331	0	0	0	0	
336	Maint and Repair Services - Equipment	4,051	4,000	4,000	4,000	0	
355	Travel	2,511	2,500	2,500	2,500	0	
399	Other Contracted Services	16,283	16,000	16,000	5,000	(11,000)	
432	Library Books and Media	6,672	8,000	8,000	8,000	0	
499	Other Supplies and Materials	353	3,000	3,000	3,000	0	
524	In-Service/Staff Development	1,006	2,000	2,000	2,000	0	
599	Other Charges	0	0	0	0	0	
701	Administration Equipment	0	0	0	0	0	
722	Regular Instruction Equipment	0	0	0	0	0	
790	Other Equipment	0	0	0	0	0	
Total Regular Instruction Program		1,581,700	1,709,956	1,709,956	1,676,004	(33,952)	

72220 Special Education Program							
105	Supervisor/Director	92,046	93,500	93,500	97,200	3,700	
124	Psychological Personnel	79,109	83,000	168,000	169,000	86,000	
131	Medical Personnel	65,335	69,000	141,000	147,000	78,000	
189	Other Salaries and Wages	5,000	5,000	5,000	5,000	0	
196	In-Service Training	415	2,000	2,000	2,000	0	
201	Social Security	17,682	19,317	31,328	32,145	12,828	
204	State Retirement	19,238	19,679	31,064	34,572	14,893	
207	Medical Insurance	7,900	9,101	9,101	38,898	29,797	
312	Contracts with Private Agencies	1,202	7,000	7,000	0	(7,000)	
336	Maint and Repair Services - Equipment	5,295	5,000	5,000	6,500	1,500	
355	Travel	6,277	7,500	7,500	7,500	0	

Account No. Description Actual 2024-2025 Estimate 2025-2026 Amended Estimate 2025-2026 Estimate 2026-2027 Difference 2026-2027

CY MOE Total 6,882,738 PY MOE Total 6,162,133

720,605

399 Other Contracted Services 58,523 60,000 60,000 60,000 60,000 0

524 In-Service Training 1,530 4,000 4,000 4,000 4,000 0

Total Special Education Program 359,552 384,097 564,492 603,815 219,718

72230 Career and Technical Education Program

105 Supervisor/Director 89,315 95,500 95,500 98,000 2,500

189 Other Salaries and Wages 40,131 42,000 84,297 43,000 1,000

201 Social Security 9,564 10,519 13,755 10,787 268

204 State Retirement 10,436 10,584 15,698 12,002 1,418

207 Medical Insurance 4,567 2,696 4,696 18,016 15,320

336 Maint and Repair Services - Equipment 2,698 3,000 3,000 3,000 0

355 Travel 0 2,000 2,000 3,000 1,000

399 Other Contracted Services 142 3,000 3,000 0 (3,000)

499 Other Supplies and Materials 6,056 0 0 2,000 2,000

524 In-Service Training 0 0 0 0 0

790 Other Equipment 8,230 0 0 0 0

Total Vocational Education Program 171,139 169,299 221,945 189,805 20,506

72250 Technology

105 Supervisor 74,104 78,000 78,000 78,000 0

189 Other Salaries and Wages 50,808 74,899 74,899 78,000 3,101

201 Social Security 8,732 11,697 11,697 11,934 237

204 State Retirement 12,328 15,527 15,527 15,373 (154)

207 Medical Insurance 8,244 9,101 9,101 24,669 15,568

336 Maint and Repair Services - Equipment 1,555 6,000 6,000 6,000 0

350 Internet Connectivity 92,786 105,000 105,000 75,000 (30,000)

355 Travel 0 2,000 1,000 1,000 (1,000)

399 Other Contracted Services 77,641 195,000 195,000 152,050 (42,950)

499 Other Supplies and Materials 1,477 2,000 2,000 2,000 0

599 Other Charges 0 0 1,000 1,000 1,000

722 Regular Instruction Equipment 99,735 60,000 60,000 70,000 10,000

Total Technology 427,410 559,224 559,224 515,026 (44,198)

72290 Other Programs

215 On-Behalf Payments for OPEB 69,895 35,000 35,000 70,000 35,000

Total Other Programs 69,895 35,000 35,000 70,000 35,000

72310 Board of Education

191 Board and Committee Members Fees 16,800 16,800 16,800 16,800 0

196 In-Service Training 4,323 7,000 7,000 7,000 0

201 Social Security 1,123 2,142 2,142 1,821 (321)

204 Medical Insurance 14,510 15,800 15,800 7,900 (7,900)

CY	PY
MOE Total	MOE Total
6,882,738	6,162,133

720,605

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027
305	Audit Services	35,000	35,000	35,000	35,000	0
320	Dues and Memberships	11,229	26,000	26,000	26,000	0
331	Legal Services	6,386	25,000	25,000	25,000	0
355	Travel	1,837	4,000	4,000	4,000	0
399	Other Contracted Services	3,500	8,000	8,000	11,000	3,000
506	Liability Insurance	145,968	160,000	160,000	175,000	15,000
510	Trustees Commission	135,500	150,000	150,000	150,000	0
513	Workers Compensation Insurance	196,642	240,000	240,000	230,000	(10,000)
534	Refund to Applicant for Criminal Investigation	0	1,000	1,000	1,000	0
599	Other Charges	2,378	7,000	7,000	7,000	0
	Total Board of Education	575,196	697,742	697,742	697,521	(221)
72320	Director of Schools					
101	County Official/Administrative Officer	125,000	130,000	130,000	130,000	0
161	Secretary(s)	114,112	122,644	122,644	125,000	2,356
201	Social Security	18,211	19,328	19,328	19,508	180
204	State Retirement	24,772	26,516	26,516	24,145	(2,371)
207	Medical Insurance	13,834	15,729	15,729	33,146	17,417
307	Communication	416	1,000	1,000	0	(1,000)
336	Maint and Repair Services - Equipment	10,763	14,000	14,000	14,000	0
348	Postal Charges	0	1,000	1,000	1,000	0
355	Travel	1,311	1,400	1,400	5,000	3,600
399	Other Contracted Service	0	3,000	3,000	5,000	2,000
435	Office Supplies	1,047	1,500	1,500	1,500	0
499	Other Supplies and Materials	1,153	2,500	2,500	2,500	0
599	Other Charges	0	0	0	0	0
	Total Office of the Superintendent	310,619	338,617	338,617	360,799	22,182
72410	Office of the Principal					
104	Principals	719,596	808,000	808,000	815,000	7,000
139	Assistant Principals	588,481	658,000	658,000	635,000	(23,000)
189	Other Salaries and Wages	101,050	104,000	104,000	109,200	5,200
201	Social Security	104,991	116,105	116,105	115,381	(724)
204	State Retirement	102,596	121,912	121,912	115,475	(6,437)
207	Medical Insurance	136,438	178,201	178,201	121,902	(56,299)
348	Postal Charges	0	1,000	1,000	1,000	0
355	Travel	0	3,000	3,000	3,000	0
399	Other Contracted Services	129,545	126,000	126,000	126,000	0
	Total Office of the Principal	1,882,697	2,116,218	2,116,218	2,041,958	(74,260)
72510	Fiscal Services					
399	Other Contracted Services	47,303	50,000	50,000	50,000	0

Account No.	Description	Actual	Estimate	Amended	Estimate	Difference	CY	PY
		2024-2025	2025-2026	2025-2026	2025-2027	2026-2027	MOE Total	MOE Total
							6,882,738	6,162,133

720,605

Total Fiscal Services		47,303	50,000	50,000	50,000	0		
72610 Operation of Plant								
307	Communication	50,311	40,000	40,000	50,000	10,000		
399	Other Contracted Services	769,490	837,298	837,298	837,298	0		
410	Custodial Supplies	37,621	38,500	38,500	40,000	1,500		
415	Electricity	962,544	990,000	990,000	1,100,000	110,000		
434	Natural Gas	88,276	150,000	150,000	150,000	0		
454	Water and Sewer	314,473	345,000	345,000	345,000	0		
499	Other Supplies and Materials	262	3,500	3,500	3,500	0		
501	Boiler Insurance	8,822	10,500	10,500	10,500	0		
502	Building and Contents Insurance	250,000	275,000	275,000	290,000	15,000		
790	Other Equipment	10,613	15,000	15,000	15,000	0		
Total Operation of Plant		2,492,412	2,704,798	2,704,798	2,841,298	136,500		

72620 Maintenance of Plant								
105	Supervisor/Director	74,104	78,000	78,000	78,000	0		
161	Secretary(s)	22,534	23,549	23,549	24,500	951		
189	Other Salaries and Wages	187,312	242,650	242,650	250,000	7,350		
201	Social Security	23,098	26,332	26,332	26,966	634		
204	State Retirement	35,824	41,580	41,580	47,129	5,549		
207	Medical Insurance	45,984	53,892	53,892	57,126	3,234		
335	Maint & Repair Services - Building	244,813	250,000	335,000	250,000	0		
336	Maint & Repair Services - Equipment	203,605	275,000	275,000	275,000	0		
355	Travel	0	1,500	1,500	0	(1,500)		
399	Other Contracted Services	168,662	245,000	245,000	200,000	(45,000)		
418	Equipment and Machinery Parts	4,428	8,000	8,000	10,000	2,000		
499	Other Supplies and Materials	0	1,000	1,000	0	(1,000)		
790	Other Equipment	61,684	50,000	50,000	97,000	47,000		
Total Maintenance of Plant		1,072,048	1,296,503	1,381,503	1,315,721	19,218		

72710 Transportation								
105	Supervisor/Director	74,104	78,000	78,000	78,000	0		
142	Mechanic(s)	84,826	100,000	100,000	105,000	5,000		
146	Bus Drivers	821,578	912,575	882,575	900,000	(12,575)		
161	Secretary(s)	22,534	23,549	23,549	24,500	951		
189	Other Salaries and Wages	175	0	30,000	30,000	30,000		
201	Social Security	75,546	82,231	82,231	85,145	2,914		
204	State Retirement	118,522	129,587	129,587	148,809	19,222		
207	Medical Insurance	119,011	126,956	126,956	134,573	7,617		
212	Employer Medicare	380	0	0	0	0		
299	Other Fringe Benefits	18,910	20,000	20,000	20,000	0		
335	Maintenance and Repair Services - Building	3,012	4,000	4,000	4,000	0		

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

Account No.	Description	Actual 2024-2025	Original Estimate 2025-2026	Amended Estimate 2025-2026	Estimate 2026-2027	Difference 2026-2027	CY MOE Total 6,882,738	PY MOE Total 6,162,133
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207	Medical Insurance	15,800	17,010	17,010	16,748	(262)		
499	Other Supplies and Materials	4,999	5,000	5,000	5,000	0		
719	Office Equipment	0	0	0	0	0		
	Total Community Services	108,902	114,189	114,189	117,173	2,984		

73400	Early Childhood Education							
105	Supervisor/Director	45,862	48,000	48,000	49,000	1,000		
116	Teachers	192,341	232,395	232,395	235,000	2,605		
163	Educational Assistants	88,149	92,000	92,000	95,000	3,000		
189	Other Salaries and Wages	11,495	12,000	12,000	13,000	1,000		
198	Non-Certified Substitute Teachers	5,000	5,000	5,000	5,000	0		
201	Social Security	22,892	29,789	29,789	30,371	582		
204	Retirement	27,323	33,479	33,479	33,240	(239)		
207	Medical Insurance	33,500	35,175	35,175	68,359	33,184		
355	Travel	351	500	500	500	0		
399	Other Contracted Services	0	0	0	0	0		
429	Instructional Supplies and Materials	10,488	15,000	15,000	15,000	0		
449	Textbooks-Bound	0	0	0	0	0		
499	Other Supplies and Materials	15,903	15,000	15,000	15,000	0		
524	Inservice	589	2,000	2,000	2,000	0		
790	Other Equipment	26,532	15,000	15,000	15,000	0		
	Total Early Childhood Education	480,425	535,338	535,338	576,470	41,132		

	Total Operation of Non-Instructional Services	637,759	696,223	696,223	740,841	44,618		
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76000	Capital Outlay							
76100	Regular Capital Outlay							
304	Architects	7,550	0	87,613	0	0		
350	Internet Connectivity	412,794	0	0	0	0		
399	Other Contracted Services	0	0	0	0	0		
706	Building Construction	0	759,000	614,279	0	(759,000)		
707	Building Improvements	0	585,000	772,000	0	(585,000)		
790	Other Equipment	0	100,000	40,000	0	(100,000)		
799	Other Capital Outlay	490,696	135,000	110,000	0	(135,000)		
	Total Regular Capital Outlay	911,040	1,579,000	1,623,893	0	(1,579,000)		

	Total Estimated Expenditures	35,268,589	39,270,696	40,747,829	38,529,748	(740,948)		
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99000	ESTIMATED OTHER USES							
99100	Transfers Out	0	0	0	0	0		
590	Transfers to Other Funds	0	0	0	0	0		

Account No.	Description	Actual	Original	Amended	Estimate	Difference	CY	PY	720,605
		2024-2025	Estimate 2025-2026	Estimate 2025-2026	2026-2027	2026-2027	MOE Total 6,882,738	MOE Total 6,162,133	
	Total Estimated Other Uses	0	0	0	0	0			
	Total Estimated Expenditures and Other Uses	35,268,589	39,270,696	40,747,829	38,529,748	(740,948)			
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	(868,701)	(6,170,629)	(6,280,124)	(5,309,457)	861,172			
	Estimated Beginning Fund Balances July 1	13,325,415	12,456,714	12,456,714	10,333,055	(2,123,659)			
	Fund Balance Audit Adjustment								
	Estimated Ending Fund Balances June 30	12,456,714	6,286,085	6,176,590	5,023,598	(1,262,487)			

2026-2027 Capital Projects Request

Baseball Field Drains - EHMS	\$20,000
Playground Fence - EHMS	\$10,000
Tennis Court Repair/Resurface - EHHS, HCHS	\$200,000
Roof - EHIS	\$175,000
Total	\$405,000

Hickman County Tennessee
 Central Cafeteria Fund 143
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2027

Account No	Description	Actual 2024-2025	Original Estimated 2025-2026	Amended Estimated 2025-2026	Estimated 2026-2027	Difference 2026-2027
<u>ESTIMATED REVENUES</u>						
43000	<u>CHARGES FOR CURRENT SERVICES</u>					
43500	<u>Education Charges</u>					
43521	Lunch Payments Children	0	0	0	0	0
43522	Lunch Payments Adults	26,238	22,000	22,000	22,000	0
43523	Income from Breakfast	1,260	2,500	2,500	2,500	0
43525	A la Carte Sales	199,320	265,000	265,000	225,000	(40,000)
	Total Charges for Current Services	226,818	289,500	289,500	249,500	(40,000)
44000	<u>OTHER LOCAL REVENUES</u>					
44100	<u>Recurring Items</u>					
44110	Investment Income	269	1,000	1,000	1,000	(1,000)
44170	Miscellaneous Refunds	20	0	0	0	0
44500	<u>Non-Recurring Items</u>					
44530	Sale of Equipment	0	0	0	0	0
	Total Other Local Revenues	289	1,000	1,000	1,000	0
46000	<u>STATE OF TENNESSEE</u>					
46500	<u>State Education Funds</u>					
46520	School Food Service	0	0	0	0	0
46800	<u>Other State Revenue</u>					
46980	Other State Grants	0	0	0	0	0
46990	Other State Revenue	0	0	0	0	0
	Total State of Tennessee	0	0	0	0	0
47000	<u>FEDERAL GOVERNMENT</u>					
47100	<u>Federal Through State</u>					
47111	USDA School Lunch Program	1,519,555	1,800,000	1,800,000	1,624,084	(175,916)
47112	USDA-Commodities	100,002	0	0	0	0
47113	Breakfast	566,850	750,000	750,000	692,409	(57,591)
47114	USDA-Other	9,484	0	0	0	0
47115	USDA Food Service Equipment Grant	0	0	0	0	0
	Total Federal Government	2,195,891	2,550,000	2,550,000	2,316,493	(233,507)
	TOTAL ESTIMATED REVENUE	2,422,998	2,840,500	2,840,500	2,566,993	(273,507)
49000	<u>ESTIMATED OTHER SOURCES(NON-REVENUE)</u>					
49800	Transfer In	0	0	0	0	0
	TOTAL ESTIMATE OTHER SOURCES	0	0	0	0	0
	TOTAL ESTIMATED REVENUE AND OTHER SOURCE	2,422,998	2,840,500	2,840,500	2,566,993	(273,507)
<u>ESTIMATED EXPENDITURES</u>						
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>					
73100	<u>Food Services</u>					
105	Supervisor/Director	37,052	39,000	39,000	39,000	0
119	Accountants/Bookkeeper	173,049	170,000	170,000	160,000	(10,000)
165	Cafeteria Personnel	672,509	740,000	740,000	700,000	(40,000)
189	Other Salaries & Wages	37,438	57,000	57,000	52,000	(5,000)
201	Social Security	68,891	76,959	76,959	72,752	(4,207)
204	State Retirement	108,982	121,525	121,525	136,876	15,351
207	Medical Insurance	145,000	152,250	152,250	100,000	(52,250)

Account No	Description	Actual 2024-2025	Estimated 2025-2026	Estimated 2025-2026	Estimated 2026-2027	Difference 2026-2027
307	Communication	1,648	4,200	4,200	0	(4,200)
336	Maint & Repair Services - Equipment	79,321	65,000	65,000	50,000	(15,000)
354	Transportation - Other than Students	2,652	5,000	5,000	5,000	0
355	Travel	1,535	3,000	3,000	3,000	0
399	Other Contracted Services	19,753	59,000	59,000	25,000	(34,000)
422	Food Supplies	1,133,013	1,150,000	1,150,000	1,050,000	(100,000)
422-SCA	Food Supplies-Supply Chain	0	0	0	0	0
452	Utilities	1,217	30,000	30,000	2,000	(28,000)
469	USDA-Commodities	100,002	0	0	0	0
499	Other Supplies and Materials	106,953	155,000	155,000	100,000	(55,000)
599	Other Charges	26,006	30,000	30,000	20,000	(10,000)
710	Food Service Equipment	229,809	100,000	100,000	50,000	(50,000)
	Total Food Service	2,944,830	2,957,934	2,957,934	2,565,628	(392,306)
	Total Estimated Expenditures	2,944,830	2,957,934	2,957,934	2,565,628	(392,306)
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	(521,832)	(117,434)	(117,434)	1,365	118,799
	Estimated Beginning Fund Balance July 1	1,105,087	583,255	583,255	450,000	(133,255)
	Estimated Ending Fund Balance June 30	583,255	465,821	465,821	451,365	(14,456)

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

Hickman County, Tennessee
Solid Waste Disposal Fund 207
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

Account No.	Description	Actual 2024-2025	Original Estimated 2025-2026	Amended Estimated 2025-2026	Estimated 2026-2027	Difference 2026-2027
ESTIMATED REVENUE						
OPERATING REVENUE						
CHARGES FOR CURRENT SERVICES						
43000	General Services Charges					
43106	Commercial & Industrial Collection Charge	350,487	280,000	280,000	584,145	304,145
43107	Residential Waste Collection Charge	117,583	135,000	135,000	145,000	10,000
43110	Tipping Fees	63,343	62,000	62,000	105,572	43,572
43114	Solid Waste Disposal Fee	883,578	870,000	870,000	1,067,000	197,000
43116	Surcharge-Waste Tire Disposal	11,347	12,000	12,000	12,000	0
	Total Charges for Current Services	1,426,338	1,359,000	1,359,000	1,913,717	554,717
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Investment Income	43,097	30,000	30,000	20,250	(9,750)
44120	Lease/Rentals	38,380	53,000	53,000	35,000	(18,000)
44145	Sale of Recycled Materials	173,306	150,000	150,000	170,000	20,000
44170	Miscellaneous Refunds	0	0	0	0	0
	Total Recurring Items	254,783	233,000	233,000	225,250	(7,750)
44500	Non-Recurring Items					
44530	Sale of Equipment	24,521	0	0	0	0
44540	Sale of Property	11,644	0	0	0	0
44560	Damages Recovered from Individuals	5,000	0	0	0	0
	Total Non-Recurring Items	41,165	0	0	0	0
	Total Other Local Revenues	295,948	233,000	233,000	225,250	(7,750)
46000	STATE OF TENNESSEE					
46100	General Government Grants					
46170	Solid Waste Grants	0	0	0	0	0
46170-AFR	Solid Waste Grants-Used Auto Fluid Recycling	0	0	0	0	0
46400	Public Works Grants					
46430	Litter Program	39,427	49,300	49,300	49,300	0

Highlighted Changes pending Resolution,
Increase from \$60 per ton to \$100
Increase due to delinquent accounts
Increase from \$60 per ton to \$100 per ton
Increase from \$90 to \$110 per household &
Adding \$120 to Commercial & Industrial Bidings

Account No.	Description	Actual 2024-2025	Original Estimated 2025-2026	Amended Estimated 2025-2026	Estimated 2026-2027	Difference 2026-2027
	Total Public Works Grants	39,427	49,300	49,300	49,300	0
46800	Other State Revenues					
46980	Other State Grants	105,423	0	0	0	0
46990	Other State Revenues	0	0	0	0	0
	Total Other State Revenues	105,423	0	0	0	0
	Total State of Tennessee	144,850	49,300	49,300	49,300	0
47000	<u>FEDERAL GOVERNMENT</u>					
47100	Federal Through State					
47230	Disaster Relief	0	0	0	0	0
47235	Homeland Security Grants	0	0	0	0	0
	Total Federal Through State	0	0	0	0	0
	Total Federal Government	0	0	0	0	0
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>					
48100	Other Governments					
48140	Contracted Services	219,490	255,000	255,000	0	(255,000) Likely to Lose Perry County
48600	Other Citizens Groups					
48610	Donations	0	0	0	0	0
	Total Other Governments	219,490	255,000	255,000	0	(255,000)
49000	Non-Revenue					
49100	Bonds Issued	476,000	0	0	0	
49200	Notes Issued	150,000	0	0	0	
49700	Insurance Recovery	0	0	0	0	0
49800	Transfer In	0	0	0	0	0
	Total Estimated Revenues	2,712,626	1,896,300	1,896,300	2,188,267	291,967
	<u>ESTIMATED EXPENDITURES</u>					
55000	<u>PUBLIC HEALTH AND WELFARE</u>					
55710	Sanitation Management					
105	Supervisor/Director	67,303	68,142	68,142	70,186	2,044
106	Deputy(ies)	38,586	41,024	41,024	42,255	1,231
121	Data Processing Personnel	29,492	30,414	30,414	31,326	912
140	Salary Supplements	1,500	1,500	1,500	1,500	0
						3.0%
						3.0%
						3.0%

Account No.	Description	Actual 2024-2025	Original Estimated 2025-2026	Amended Estimated 2025-2026	Estimated 2026-2027	Difference 2026-2027
143	Equipment Operators	85,084	85,055	85,055	87,607	2,552
144	Equipment Operators-Heavy	80,606	82,400	82,400	84,872	2,472
149	Laborers	31,507	79,040	79,040	81,411	2,371
162	Clerical Personnel	36,239	37,160	37,160	38,275	1,115
169	Part-Time Personnel	133,193	140,000	140,000	144,200	4,200
186	Longevity Pay	12,100	12,400	12,400	12,400	0
187	Overtime Pay	30,440	30,000	30,000	35,000	5,000
201	Social Security	40,540	46,000	46,000	46,000	0
204	State Retirement	66,412	58,000	58,000	58,000	0
207	Medical Insurance	209,264	130,000	130,000	130,000	0
302	Advertising	1,824	1,500	1,500	0	(1,500)
307	Communication	4,802	5,500	5,500	5,500	0
317	Data Processing Services	5,958	9,000	10,800	7,500	(1,500)
318	Debt Collection Services	14,568	15,000	15,000	15,000	0
331	Legal Services	500	1,000	1,000	5,000	4,000
332	Legal Notices, Recording, and Court Cost	1,500	1,500	1,500	1,500	0
335	Maintenance and Repair Services - Buildings	24,334	30,000	30,000	30,000	0
336	Maintenance & Repair Services - Equipment	61,660	35,000	64,182	90,000	55,000
338	Maintenance & Repair Services - Vehicles	17,160	15,000	15,000	5,000	(10,000)
347	Pest Control	1,620	1,800	1,800	1,800	0
348	Postal Charges	5,053	5,700	5,700	5,700	0
349	Printing, Stationery and Forms	508	0	0	750	750
351	Rentals	0	10,000	10,000	17,100	7,100
355	Travel	483	3,000	3,000	2,250	(750)
359	Disposal Fees	722,565	725,000	725,000	595,000	(130,000)
399	Other Contracted Services	9,738	7,000	7,000	60,000	53,000
399-AFR	Other Contracted Services-Used Auto Fluid Recycling	5,900	0	0	0	0
410	Custodial Supplies	867	1,000	1,000	0	(1,000)
412	Diesel Fuel	48,552	70,000	70,000	90,000	20,000
415	Electricity	17,019	18,000	18,000	18,000	0
420	Fertilizer, Lime Chemicals and Seed	120	2,000	2,000	2,000	0
425	Gasoline	1,801	5,000	5,000	5,000	0
433	Lubricants	6,197	8,000	8,000	8,000	0
435	Office Supplies	2,616	3,500	3,500	3,000	(500)
436	Other Road Materials	0	5,000	5,000	5,000	0
446	Small Tools	1,482	2,000	2,000	0	(2,000)
450	Tires and Tubes	7,165	15,000	15,000	10,000	(5,000)
451	Uniforms	0	0	0	0	0
452	Utilities	5,848	12,000	12,000	12,000	0
462	Wire	6,673	9,500	9,500	5,000	(4,500)
463	Testing	5,126	16,000	16,000	15,000	(1,000)
499	Other Supplies and Materials	1,668	5,000	5,000	1,800	(3,200)
510	Trustees Commission	16,372	20,000	20,000	20,000	0

3.0%
3.0%
3.0%
3.0%
3.0%

Increase for Legal Letters

parts for undercarriage repair track loader, trackhc

rental mobilization, demobilization and (1) mnth re

Engineering for proposed landfill expansiong, stud

oil price increase

Account No.	Description	Actual 2024-2025	Original Estimated 2025-2026	Amended Estimated 2025-2026	Estimated 2026-2027	Difference 2026-2027
514	Depreciation	96,773	45,171	45,171	45,171	0
517	Surcharge	5,950	8,770	8,770	8,770	0
524	In Service/Staff Development	469	1,200	1,200	500	(700)
602	Principal on Notes	0	0	0	16,500	16,500
604	Interest on Notes	2,782	0	0	6,185	6,185
606	Other Debt Issuance Cost	8,980	0	0	0	0
612	Principal on Other Loans	78,000	95,800	95,800	82,000	(13,800)
613	Interest on Other Loans	8,027	23,497	23,497	14,623	(8,874)
718	Motor Vehicles	0	0	0	0	0
719	Office Equipment	1,480	2,500	2,500	0	(2,500)
733	Solid Waste Equipment	10,000	220,000	190,818	0	(220,000)
733-AFR	Solid Waste Equipment-Used Auto Fluid Recycling	15,969	0	0	0	0
791	Other Construction	9,657	15,000	13,200	0	(15,000)
791-AFR	Other Construction-Used Auto Fluid Recycling	5,500	0	0	0	0
	Total Sanitation Management	2,105,532	2,311,073	2,311,073	2,073,681	(237,392)
60000	HIGHWAYS					
64000	Litter and Trash Collection					
105	Supervisor/Director	25,005	25,900	25,900	25,900	0
429	Instructional Supply and Materials	9,410	12,325	12,325	12,325	0
599	Other Charges	5,009	11,075	11,075	11,075	0
	Total Litter and Trash Collection	39,424	49,300	49,300	49,300	0
90000	CAPITAL PROJECTS					
91140	Public Health and Welfare Projects					
799	Other Capital Outlay-Reserve	5,904	60,000	60,000	95,686	35,686
799-LOAN	Other Capital Outlay-Loan	389,281	0	364,677	0	0
	Total Public Health and Welfare Projects	395,185	60,000	424,677	95,686	35,686
	Total Estimated Expenditures	2,540,141	2,420,373	2,785,050	2,218,667	(201,706)
	Excess of Estimated Revenue Over (under)					
	Estimated Expenditures	172,485	(524,073)	(888,750)	(30,400)	493,673
	Estimated Beginning Fund Balance July 1	804,825	977,310	977,310	550,000	(427,310)
	Fund Balance Audit Adjustment					
	Estimated Ending Fund Balance June 30	977,310	453,237	88,560	519,600	66,363

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