

Bledsoe County, Tennessee  
 General Purpose School Fund - 141  
 Statement of Proposed Operations  
 For the Fiscal Year Ending June 30, 2025  
 4% Raise

	Actual 2020-2021	Actual 2021-2022	Prior Year		Amended 2023-2024	Proposed 2024-2025
			Amended 2022-2023	Actual 2022-2023		
Revenues From All Sources	16,407,978	17,267,366	16,804,563	17,491,044	18,181,802	17,491,529
Less: Total Expenditures	15,938,351	16,173,883	18,727,830	17,074,491	19,188,070	19,327,863
Revenues Over or (Under) Expenses	469,627	1,093,483	-1,923,267	416,553	-1,006,268	-1,836,333
Beginning Fund Balance, July 1	1,855,456	2,325,934	3,352,437	3,352,437	3,768,990	5,813,811
Revenues Over or (Under) Expenses	469,627	1,093,483	-1,923,267	416,553	-1,006,268	-1,836,333
Adjustments - Career Ladder Reserve	846	-66,980				
Audit Adjustments						
Rounding Adjustments	5					
<b>Projected Savings in current year</b>					<b>3,051,089</b>	
Ending Fund Balance, June 30	<u>2,325,934</u>	<u>3,352,437</u>	<u>1,429,170</u>	<u>3,768,990</u>	<u>5,813,811</u>	<u>3,977,478</u>

**Notes for the FY24:**

- 1.) Retirement rate for certified employees decrease from 6.81% to 6.36%. Retirement rate for Non-certified employees has increased to 7.09%
- 2.) **Estimated FEBRUARY TISA funding has been assumed in this analysis.**
- 3.) Estimated 4% increase in health insurance premiums
- 4.) Refer to ESSER bill back spending plan PG 2.
- 5.) 4% Raise assumed in this budget

**Spending Plan over the next 5 years**

Through ESSER we have created new positions, implemented new programs, and completed a lot of professional development. The plan with \$3,051,088.79 in bill backs coming to General Purpose was to keep implementing the things that have improved our school district. As you will see, it will look like we are digging into our fund balance quite a bit, but this is the plan and will continue to be over the next five years. The fund balance on the summary page adds the bill back into the fund balance for reference on what the fund balance may look like at the end of this fiscal year.

The following below is an estimate of how we plan to spend the estimated \$3M over the next five years.

			Function		Expense for FY25
Instructional Coach-2 years	\$ 191,963.92	**Estimate	71100-116 through 212	1 year included in this years' budget	\$ 95,981.96
BCMS Asst Princ.-5 years	\$ 498,059.71	**Estimate	72410-139 through 212	1 year included in this years' budget	\$ 99,611.94
Alt. Coordinator-5 years	\$ 288,521.61	**Estimate	72110-189 through 212	1 year included in this years' budget	\$ 57,704.32
Coding Teacher-3 years	\$ 271,739.41	**Estimate	71300-116 through 212	1 year included in this years' budget	\$ 90,579.80
Bus Assistants-5 years	\$ 642,375.55	**Estimate	72710-189 & 71200-163	1 year included in this years' budget	\$128,475.11
MEP Teacher-3 years	\$ 237,784.75	**Estimate	71300-116 through 112	1 year included in this years' budget	\$ 79,261.58
Tutors-5 years	\$ 283,795.00	**Estimate	71100-116 through 212	1 year included in this years' budget	\$ 56,759.00
Mastery Connect-5 years	\$ 75,000.00	**Estimate	72130-322	1 year included in this years' budget	\$ 15,000.00
Behaviorist & assistant-5 years	\$ 563,823.17	**Estimate	72130-189 through 212	1 year included in this years' budget	\$112,764.63
Professional Development	\$ 100,000.00	**Estimate	72210-524	1 year included in this years' budget	\$ 20,000.00
Incentive Bonus-5 years	\$ 600,000.00	**Estimate	everywhere	1 year included in this years' budget	\$120,000.00
<b>Total Estimated Cost</b>	<b>\$ 3,753,063.12</b>				<b>\$876,138.35</b>
ESSER Bill back	\$ (3,051,088.79)				
Outcomes rec'd FY24	\$ (181,104.00)				
Impact on budget	\$ 520,870.33				

# Major Category Expenditure Summary Compared to Prior Year

Funcio	Description		Amended Budge 2023-2024	Proposed 2023-2024	Inc./Dec vs. Prior Year	My Notes Regarding Changes to the Budget
71100	Regular Instruction Program	Pg. 7	6,993,111	7,509,925	516,814	2 teachers & instructional coach previously paid for by grants. Increase in textbooks for textbook adoption
72210	Regular Inst. Support Serv.	Pg. 7	351,715	376,532	24,818	Additional Professional Development added, previously paid by ESSER
71200	Special Education Program	Pg. 8	1,866,523	1,904,017	37,494	Moved money into 72220 for other contracted services
72220	Special Ed. Support Serv.	Pg. 8	448,608	502,365	53,757	Increase in OT/PT therapy, Supervisor earned EDS degree
71300	Vocational Education Prog	Pg. 9	1,583,342	787,224	-796,118	Increase from FY24 was ISM grant, 75% of ISM teachers are covered in FY25.
72230	Vocational Ed. Support Serv	Pg. 9	1,800	1,800	0	
71150	Alternative Instruction Prog.	Pg. 9	107,771	114,147	6,376	step increase
72110	Attendance	Pg. 10	114,935	183,128	68,193	Attendance coordinator previously paid by esser
72120	Health Services	Pg. 10	379,678	558,520	178,843	Full time nurses & opioid program
72130	Other Student Support	Pg. 11	466,747	561,747	95,000	Mastery Connect, Behaviorist & assistant previously paid for by grants
73100	Food Service	Pg. 11	0	0	0	
72310	Board of Education	Pg. 12	448,957	466,186	17,229	Increase in Liability insurance & use of legal services
72320	Office of the Director	Pg. 12	232,169	258,642	26,473	Contract increase + increase in Professional Development
72410	Office of the Principals	Pg. 13	1,258,505	1,340,788	82,283	Additional AP that was previously paid by ESSER
72510	Fiscal Services	Pg. 13	255,929	275,906	19,977	Finance Director picked up insurance
72610	Operation of Plant	Pg. 14	1,351,889	1,413,894	62,005	Increase in contracted services (mowing, trash)
72620	Maintenance of Plant	Pg. 14	425,734	453,178	27,444	Additional maintenance position, 4 total
72710	Transportation	Pg. 15	1,084,334	1,224,497	140,164	Bus assistants added from ESSER
72250	Educational Technology	Pg. 15	358,342	333,955	-24,387	Moved unfilled tech position to attendance to keep attendance coordinator
73400	Early Childhood Education	Pg. 16	428,065	429,113	1,048	New grant allocation
73300	Community Services	Pg. 16	259,921	307,298	47,377	Grant allocations+ current expenditures
76100	Regular Capital Outlay	Pg. 17	374,000	100,000	-274,000	Increase in FY24 was from ISM grant to build barn
82130/2	Principal on Debt	Pg. 17	0	0	0	
99100	Transfers Out (Debt Service)	Pg. 17	395,000	225,000	-170,000	Decrease in Debt Service Payment
	Rounding Adjustments		-2			
			<b>19,187,072</b>	<b>19,327,863</b>	<b>140,789</b>	

## Expenditure Summary By Function with Percentage of Change

Function	Description		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024
71100	Regular Instruction Program	Pg. 7	6,681,957	6,368,053 -4.70%	6,132,135 -3.70%	6,993,111 14.04%
72210	Regular Inst. Support Serv.	Pg. 7	297,065	321,179 8.12%	310,260 -3.40%	351,715 13.36%
71200	Special Education Program	Pg. 8	1,634,639	1,593,841 -2.50%	1,410,593 -11.50%	1,866,523 32.32%
72220	Special Ed. Support Serv.	Pg. 8	421,401	454,882 7.95%	569,874 25.28%	448,608 -21.28%
71300	Vocational Education Prog	Pg. 9	488,728	536,955 9.87%	798,094 48.63%	1,583,342 98.39%
72230	Vocational Ed. Support Serv	Pg. 9	681	3,859 466.67%	858 -77.76%	1,800 109.71%
71150	Alternative Instruction Prog.	Pg. 9	93,164	96,388 3.46%	100,265 4.02%	107,771 7.49%
72110	Attendance	Pg. 10	81,129	96,401 18.83%	102,345 6.17%	114,935 12.30%
72120	Health Services	Pg. 10	300,510	292,147 -2.78%	350,334 19.92%	379,678 8.38%
72130	Other Student Support	Pg. 11	316,577	271,548 -14.22%	277,162 2.07%	466,747 68.40%
73100	Food Service	Pg. 11	12,322	5,709 -53.67%	0 -100.00%	0
72310	Board of Education	Pg. 12	346,344	351,266 1.42%	389,012 10.75%	448,957 15.41%
72320	Office of the Director	Pg. 12	157,143	200,112 27.34%	215,886 7.88%	232,169 7.54%
72410	Office of the Principals	Pg. 13	843,833	831,942 -1.41%	1,060,468 27.47%	1,258,505 18.67%
72510	Fiscal Services	Pg. 13	257,106	266,985 3.84%	245,559 -8.03%	255,929 4.22%
72610	Operation of Plant	Pg. 14	1,048,311	1,092,162 4.18%	1,198,151 9.70%	1,351,889 12.83%
72620	Maintenance of Plant	Pg. 14	365,316	402,779 10.25%	433,500 7.63%	425,734 -1.79%
72710	Transportation	Pg. 15	908,986	886,578 -2.47%	1,670,818 88.46%	1,084,334 -35.10%
72250	Educational Technology	Pg. 15	329,551	266,576 -19.11%	278,061 4.31%	358,342 28.87%
73400	Early Childhood Education	Pg. 16	428,229	357,051 -16.62%	429,474 20.28%	428,065 -0.33%
73300	Community Services	Pg. 16	240,115	289,488 20.56%	301,805 4.25%	259,921 -13.88%
76100	Regular Capital Outlay	Pg. 17	19,492	545,107 2696.51%	161,948 -70.29%	374,000 130.94%
7130/8	Principal on Debt	Pg. 17	45,750	22,875	0	0
79100	Transfers Out (Debt Service)	Pg. 17	620,000	620,000	637,888	395,000
	Adjustments		2			
	<b>Total Expenditures</b>		<b>15,938,351</b>	<b>16,173,883</b>	<b>17,074,491</b>	<b>19,187,074</b>

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

**REVENUES**

**Local Taxes**

	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Amended 2023-2024	Proposed 2024-2025
				Amended 2022-2023	Actual 2022-2023		
141	40110 Current Property Tax	1,739,889	1,759,094	1,707,466	1,800,945	1,707,466	1,737,466
141	40120 Trustee's Collect. - Prior Year	98,513	68,796	95,000	54,044	95,000	65,000
141	40125 Trustee's Collect. - Bankruptcy	42	364	0	6	0	0
141	40130 Clerk & Master Collections - Pri	126,162	94,092	73,000	89,354	73,000	73,000
141	40140 Interest & Penalty	16,984	13,032	15,814	10,646	15,814	15,814
141	40161 Pymts in Lieu of Taxes - TVA	5,160	5,160	5,200	5,628	5,200	5,200
141	40162 Pymts in Lieu of Taxes - Local	519	152	2,000	2,444	2,000	2,000
141	40163 Pymts in Lieu of Taxes - Other	6,665	5,026		3,495	0	0
141	40210 Local Option Sales Tax	362,940	452,219	252,387	479,822	402,387	402,387
141	40275 Mixed Drink Tax	203	922		1,570	0	0
141	40290 Other Cnty Local Option Taxes					0	0
141	40320 Bank Excise Tax	14,199	19,654	10,400	27,766	10,400	10,400
141	40350 Interstate Telecommunications	0	0	2,000	0	2,000	2,000
		<b>2,371,276</b>	<b>2,418,511</b>	<b>2,163,267</b>	<b>2,475,720</b>	<b>2,313,267</b>	<b>2,313,267</b>

**Licenses & Permits**

	Function Account Description	Actual 2020-2021	Actual 2021-2022	Amended 2022-2023	Actual 2022-2023	Amended 2023-2024	Proposed 2024-2025
141	41110 Marriage Licenses	684	722	800	637	800	800
141	41140 Cable TV Franchise	9,666	9,542	8,850	9,223	8,850	8,850
		<b>10,350</b>	<b>10,264</b>	<b>9,650</b>	<b>9,860</b>	<b>9,650</b>	<b>9,650</b>

	Function Account Description	Actual 2020-2021	Actual 2021-2022	Amended 2022-2023	Actual 2022-2023	Amended 2023-2024	Proposed 2024-2025
141	43511 Tuition - Regular Day Students						0
141	44120 Lease/Rentals				1,350	0	0
141	44146 Erate Funding	0	31,920	25,200	0	25,200	25,200
141	44170 Miscellaneous Refunds	229	3,291	1,000	100	40,360	1,000
141	44530 Sale of Equipment	544	3,800	0	9,439	0	0
141	44560 Damages Recovered from Indiv	1,160	1,750	500	150	500	500
141	44570 Contributions & Gifts	5,767	6,625	7,615	5,200	7,615	105,000
141	44990 Other Local Revenues	129	133	0	63	0	0
		<b>7,829</b>	<b>47,519</b>	<b>34,315</b>	<b>16,302</b>	<b>73,675</b>	<b>131,700</b>

**State Education Funds**

	Function	Actual 2020-2021	Actual 2021-2022	Prior Year		Amended 2023-2024	Proposed 2024-2025
				Amended 2022-2023	Actual 2022-2023		
141	46510 Tennessee Investment in Stude	-	-	-	-	13,659,582	13,517,430
141	46511 Basic Education Program	12,143,027	12,370,239	12,235,000	12,288,654		
141	46511 Basic Ed Program - Equity	244,277	244,277	244,277	244,277		
141	46515 Early Childhood Education	428,229	429,487	429,474	429,474	455,232	455,232
141	46590 Other State Education Funds	379,604	401,406	407,291	408,201	129,632	166,000
141	46610 Career Ladder Program	28,122	21,821	52,000	16,513	52,000	18,000
141	46790 Other Vocational	0	0	0	0	1,135,200	209,400
141	46850 Mixed Drink Tax	0	0	100	0	100	100
141	46851 State Revenue Sharing - TVA	178,778	177,772	180,000	206,130	180,000	180,000
141	46852 State Rev Sharing - Telecomm	16,204	19,455		18,797		15,000
141	46980 Other State Grants	193,307	609,939	809,874	802,750	3,000	356,300
141	46981 Safe Schools		16,778		40,701	0	0
141	46990 Other State Revenues	0	0	0	38	0	0
		<b>13,611,548</b>	<b>14,291,174</b>	<b>14,358,016</b>	<b>14,455,535</b>	<b>15,614,746</b>	<b>14,917,462</b>

**Federal Through State**

	Function Account Description	Actual 2020-2021	Actual 2021-2022	Amended 2022-2023	Actual 2022-2023	Amended 2023-2024	Proposed 2024-2025
141	47131 Vocational Prog Improvement	54,478	307,417	144,037	227,819	139,880	88,866
141	47143 Education of the		18,263				0
141	47304 Covid-19 Remote Learning	167,099	0	0		0	0
141	47590 Other Federal Through State	109,510	70,483	64,730	67,923	0	0
		<b>331,087</b>	<b>396,163</b>	<b>208,767</b>	<b>295,742</b>	<b>139,880</b>	<b>88,866</b>

**Other Sources**

	Function Account Description	Actual 2020-2021	Actual 2021-2022	Amended 2022-2023	Actual 2022-2023	Amended 2023-2024	Proposed 2024-2025
141	49600 Proceeds from Sale of Equip		1,250		700	0	0
141	49700 Insurance Recovery	1,856	53,334	5,000	44,685	5,000	5,000
141	49800 Operating Transfers	74,032	49,151	25,548	192,500	25,584	25,584
		<b>75,888</b>	<b>103,735</b>	<b>30,548</b>	<b>237,885</b>	<b>30,584</b>	<b>30,584</b>

**16,407,978    17,267,366    16,804,563    17,491,044    18,181,802    17,491,529**

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

71100 - Regular Instruction Program  
 Various Supervisors

Object				Actual	Actual	Prior Year		Budget	Proposed
Fund	Function	Code	Account Description	2020-2021	2021-2022	Budget	Actual	2023-2024	2024-2025
						2022-2023	2022-2023		
141	71100	116	Teachers	4,238,310	4,149,318	4,484,621	4,084,793	4,578,405	5,098,065
141	71100	116	Teacher Equity Funds	209,700	209,700	209,700	209,700	209,700	209,700
141	71100	117	Career Ladder Program	11,500	7,500	22,300	7,000	25,000	7,240
141	71100	128	Homebound Teachers	0	1,600	5,000	2,723	5,000	5,000
141	71100	163	Educational Assistants	248,869	255,292	211,400	0	173,553	187,200
141	71100	195	Certified Substitute Teachers	3,422	7,455	38,000	168,523	15,000	5,000
141	71100	198	Substitute Teachers	62,413	64,682	67,000	0	65,000	65,000
141	71100	201	Social Security	278,625	275,015	296,718	56,957	314,443	345,787
141	71100	204	State Retirement	459,415	448,845	419,332	263,998	432,024	356,588
141	71100	206	Life Insurance	491	515	3,550	389,772	4,312	4,800
141	71100	207	Medical Insurance	689,674	681,837	724,000	2,965	752,960	783,000
141	71100	212	Employer Medicare	65,337	64,723	65,636	693,756	73,539	80,869
141	71100	336	Maint. & Repair Serv - Eq	0	0	1,000	61,804	1,000	1,000
141	71100	399	Other Contracted Services	353	1,801	500	459	500	500
141	71100	429	Instructional Supplies & Mat'ls	56,938	71,470	101,508	99,889	102,500	80,000
141	71100	449	Textbooks	111,153	59,347	75,000	82,500	150,000	200,000
141	71100	499	Other Supplies & Mat'ls	1,208	11,580	12,175	5,299	12,175	12,175
141	71100	599	Other Charges	7,057	1,588	3,534		3,000	3,000
141	71100	722	Regular Instruction Equip.	237,490	55,788	57,920	1,999	75,000	65,000
<b>Total Regular Instruction Program</b>				<b>6,681,957</b>	<b>6,368,053</b>	<b>6,798,894</b>	<b>6,132,135</b>	<b>6,993,111</b>	<b>7,509,925</b>

72210 - Regular Instruction-Support Services  
 Various Supervisors

Object				Actual	Actual	Budget	Actual	Budget	Proposed
Fund	Function	Code	Account Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025
141	72210	105	Supervisor/Director	95,247	104,800	107,260	107,198	108,417	114,504
141	72210	117	Career Ladder Program	0	0	0	0	4,000	0
141	72210	129	Librarians	70,572	54,790	59,040	58,012	69,888	64,584
141	72210	189	Other Salaries & Wages	36,948	53,718	55,520	55,415	53,976	69,160
141	72210	201	Social Security	11,706	12,330	14,282	12,978	14,649	15,391
141	72210	204	State Retirement	17,289	19,433	20,257	18,252	19,658	16,293
141	72210	207	Medical Insurance	26,012	28,112	22,500	19,338	26,200	27,500
141	72210	212	Employer Medicare	2,738	2,884	3,320	3,035	3,426	3,600
141	72210	336	Maintenance & Repairs - Equip.	2,720	2,838	3,000	2,557	3,000	3,000
141	72210	355	Travel	772	493	3,000	1,601	5,000	5,000
141	72210	399	Other Contracted Services	0	0			2,000	1,000
141	72210	432	Library Books/Media	6,240	6,619	8,800	809	10,000	5,000
141	72210	499	Other Supplies and Materials	1,073	639	2,000	151	1,500	1,500
141	72210	524	In Service/Staff Development	17,364	19,230	23,000	20,300	20,000	40,000
141	72210	599	Other Charges	1,095	7,023	12,000	10,616	10,000	10,000
141	72210	790	Other Equipment	7,287	8,271	0	0	0	0
<b>Total Reg. Inst. Support Services</b>				<b>297,065</b>	<b>321,179</b>	<b>333,979</b>	<b>310,260</b>	<b>351,715</b>	<b>376,532</b>

**71200 - Special Education Program - Instruction**  
**Supervisor: Corey Garrett**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
						Amended 2022-2023	Actual 2022-2023		
141	71200	116	Teachers	806,772	803,215	755,355	719,733	926,472	973,166
141	71200	117	Career Ladder Program	5,000	5,000	5,000	2,500	5,000	2,000
141	71200	128	Homebound Teachers	113	1,675	5,000	2,125	5,000	5,000
141	71200	163	Educational Assistants	272,479	302,742	298,480	291,724	368,240	366,637
141	71200	171	Speech Pathologist	124,326	63,929	12,800	8,427	75,712	60,561
141	71200	189	Other Salaries & Wages	0	67,535	0	0	0	0
141	71200	201	Social Security	69,420	96,408	78,189	57,731	85,586	87,257
141	71200	204	State Retirement	106,736	201,809	107,756	82,249	112,767	92,627
141	71200	207	Medical Insurance	196,942	15,885	205,000	197,823	207,000	257,261
141	71200	212	Employer Medicare	16,320	5,572	14,849	13,750	20,016	20,407
141	71200	312	Contracts with Private Agencies	0	0	635	0	2,500	100
141	71200	336	Maintenance & Repair Serv - Eq	1,579	1,234	3,000	1,183	1,500	1,500
141	71200	399	Other Contracted Services	10,043	11,710	13,500	13,350	20,000	15,000
141	71200	429	Instructional Supplies & Mat'ls	8,956	10,792	15,910	14,104	21,730	15,000
141	71200	499	Other Supplies & Materials	11,535	4,562	5,000	4,993	5,000	5,000
141	71200	725	Special Education Equipment	4,418	1,772	901	901	10,000	2,500
<b>Total Special Ed Instruction Program</b>				<b>1,634,639</b>	<b>1,593,841</b>	<b>1,521,375</b>	<b>1,410,593</b>	<b>1,866,523</b>	<b>1,904,017</b>

**72220 - Special Education Program - Support Services**  
**Supervisor: Corey Garrett**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Amended 2022-2023	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
141	72220	117	Career Ladder Program	1,000	1,000	1,040	0	1,040	0
141	72220	124	Psychological Personnel	60,441	62,560	66,040	65,336	69,540	73,045
141	72220	135	Assessment Personnel	62,759	64,636	68,640	67,225	72,278	79,815
141	72220	161	Secretary(s)	34,353	21,603	5,768	5,720	6,032	6,336
141	72220	201	Social Security	14,486	14,258	14,610	12,891	14,124	15,390
141	72220	204	State Retirement	23,720	23,746	21,051	18,863	19,796	15,787
141	72220	207	Medical Insurance	35,784	29,927	28,039	24,851	29,680	30,970
141	72220	212	Employer Medicare	3,388	3,335	3,417	3,015	3,303	3,599
141	72220	307	Communication	5,021	4,826	5,068	5,003	5,000	5,200
141	72220	348	Postal Charges	500	485	500	388	500	500
141	72220	355	Travel	2,487	1,837	2,500	1,792	5,000	2,500
141	72220	399	Other Contracted Services	87,159	125,107	271,950	268,759	130,000	160,000
141	72220	499	Other Supplies and Materials	475	4,824	14,284	14,060	5,200	5,200
141	72220	524	In Service/Staff Development	1,895	6,201	4,200	3,635	8,200	15,000
<b>Total Special Ed Support Services</b>				<b>421,401</b>	<b>454,882</b>	<b>586,267</b>	<b>569,874</b>	<b>448,608</b>	<b>502,365</b>



**71300 - Vocational Instruction Program**  
**Supervisor: Steve Reel**

Fund	Function	Object		Actual	Actual	Prior Year		Budget	Proposed
						Budget	Actual		
		Code	Account Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025
141	71300	116	Teachers	358,370	375,875	383,989	422,966	601,243	567,668
141	71300	117	Career Ladder Program	3,000	3,000	3,000	2,000	3,000	2,000
141	71300	195	Certified Substitute Teachers	540	0	1,000	0	1,000	1,000
141	71300	198	Non Certified Sub Teachers	4,980	4,170	8,500	6,900	8,500	8,500
141	71300	201	Social Security	21,605	23,023	24,582	25,581	38,003	35,908
141	71300	204	State Retirement	36,030	37,883	33,629	37,365	46,626	36,904
141	71300	207	Medical Insurance	48,896	36,857	40,000	55,209	71,201	60,894
141	71300	212	Employer Medicare	5,062	5,384	5,749	5,983	8,889	8,398
141	71300	399	Other Contracted Services	1,825	450	2,000	0	1,000	500
141	71300	429	Instructional Supplies & Mat'ls	8,420	18,878	8,900	101,375	101,000	40,000
141	71300	471	Software	-	-	-	-	3,000	3,000
141	71300	499	Other Supplies & Materials	-	-	-	-	30,000	12,450
141	71300	730	Vocational Instruction Equip.	0	31,434	80,548	140,717	669,880	10,000
		<b>Total Voc Instruction Program</b>		<b>488,728</b>	<b>536,955</b>	<b>591,897</b>	<b>798,094</b>	<b>1,583,342</b>	<b>787,224</b>

**72230 - Vocational Instruction Support Services**  
**Supervisor: Steve Reel**

Fund	Function	Object		Actual	Actual	Prior Year		Budget	Proposed
						Budget	Actual		
		Code	Account Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025
141	72230	336	Maint & Repair Services-Equip	681	709	800	858	800	800
141	72230	355	Travel	0	0	200	0	200	200
141	72230	524	In Service/Staff Development	0	3,150	800	0	800	800
		<b>Total Voc Instructional Support</b>		<b>681</b>	<b>3,859</b>	<b>1,800</b>	<b>858</b>	<b>1,800</b>	<b>1,800</b>

**71150 - Alternative Instruction Program**  
**Supervisor: Selina Sparkman**

Fund	Function	Object		Actual	Actual	Prior Year		Budget	Proposed
						Budget	Actual		
		Code	Account Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025
141	71150	116	Teachers	68,386	70,435	74,360	73,259	78,302	83,148
141	71150	201	Social Security	3,882	3,992	4,610	4,155	4,855	5,155
141	71150	204	State Retirement	6,155	6,339	6,463	6,593	7,047	7,483
141	71150	207	Medical Insurance	13,833	14,688	15,000	15,286	16,432	17,155
141	71150	212	Employer Medicare	908	934	1,078	972	1,135	1,206
		<b>Total Alternative Inst. Program</b>		<b>93,164</b>	<b>96,388</b>	<b>101,511</b>	<b>100,265</b>	<b>107,771</b>	<b>114,147</b>

**72110 - Attendance**  
**Supervisor: Jennifer Terry**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
						Amended 2022-2023	Actual 2022-2023		
141	72110	105	Supervisor/Director	36,883	41,701	45,188	43,530	47,583	48,405
	72110	117	Career Ladder Program	-	-	600	500	-	500
141	72110	189	Other Salaries & Wages	15,816	17,603	19,760	17,852	18,300	69,898
141	72110	201	Social Security	2,233	2,752	4,028	2,563	2,950	7,366
141	72110	204	State Retirement	3,788	4,295	5,324	3,826	3,240	8,423
141	72110	207	Medical Insurance	3,018	4,917	5,800	6,395	6,656	8,813
141	72110	212	Employer Medicare	752	548	942	858	955	1,723
141	72110	317	Data Processing Services	9,241	9,163	12,500	9,043	13,500	15,000
141	72110	348	Postage	900	468	1,500	419	1,500	1,500
141	72110	355	Travel	52	0	250	0	250	500
141	72110	499	Other Supplies and Materials	6,009	6,065	8,500	8,248	8,500	8,500
141	72110	524	In Service/Staff Development	1,044	7,491	8,750	9,111	9,000	10,000
141	72110	704	Attendance Equipment	1,394	1,399	2,000	0	2,500	2,500
			<b>Total Attendance</b>	<b>81,129</b>	<b>96,401</b>	<b>115,142</b>	<b>102,345</b>	<b>114,935</b>	<b>183,128</b>

**72120 - Health Services**  
**Supervisor: Michelle Rains**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
						Amended 2022-2023	Actual 2022-2023		
141	72120	105	Supervisor/Director	56,444	58,763	61,360	61,439	64,612	67,667
141	72120	131	Medical Personnel	154,183	158,859	166,920	193,811	175,767	287,636
141	72120	189	Other Salaries & Wages	15,233	9,563	21,928	14,585	47,160	72,408
141	72120	198	Substitute Teachers	0	0	400	0	400	400
141	72120	201	Social Security	13,631	13,892	15,538	16,376	17,852	26,543
141	72120	204	State Retirement	15,945	16,395	21,743	21,300	20,258	30,353
141	72120	207	Medical Insurance	14,893	4,724	20,000	12,736	14,144	14,306
141	72120	212	Employer Medicare	3,188	3,248	3,634	3,829	4,184	6,208
141	72120	307	Communication	0	0		684	2,500	2,000
141	72120	348	Postal Charges	200	0	200	0	200	0
141	72120	355	Travel	787	1,046	3,000	859	4,500	10,000
141	72120	399	Other Contracted Services	0	0	0	1,439	2,750	14,000
141	72120	499	Other Supplies and Materials	9,371	13,639	13,100	14,200	12,350	16,000
141	72120	524	In Services/Staff Development	1,220	4,041	3,500	4,047	6,200	5,000
141	72120	599	Other Charges	0	0	0	0	0	0
141	72120	735	Health Equipment	15,415	7,977	10,000	5,028	6,800	6,000
			<b>Total Health Services</b>	<b>300,510</b>	<b>292,147</b>	<b>341,323</b>	<b>350,334</b>	<b>379,678</b>	<b>558,520</b>

**72130 - Other Student Support**  
**Supervisor: Selina Sparkman**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
						Amended 2022-2023	Actual 2022-2023		
141	72130	123	Guidance Personnel	178,037	187,423	193,440	193,059	203,692	213,725
141	72130	790	School Resource Officer			0	6,250	40,000	0
141	72130	189	Other Salaries & Wages	0	450	0	0	25,000	141,375
141	72130	201	Social Security	10,538	11,118	11,993	11,826	16,659	22,016
141	72130	204	State Retirement	18,285	19,305	16,810	17,219	18,467	25,177
141	72130	207	Medical Insurance	21,173	22,285	22,450	23,036	21,236	39,627
141	72130	212	Employer Medicare	2,465	2,607	2,805	2,766	3,896	5,149
141	72130	322	Evaluation & Testing	8,540	8,300	12,000	8,917	10,000	35,000
141	72130	355	Travel	0	0	0	0	1,000	500
141	72130	399	Other Contracted Services	4,990	5,000	6,000	5,000	6,000	6,000
141	72130	499	Other Supplies and Materials	56,349	11,372	11,788	1,893	11,800	11,800
141	72130	524	In Services/Staff Development	2,487	500	5,000	2,597	11,500	5,000
141	72130	599	Other Charges	3,012	3,188	4,500	4,599	2,000	4,500
141	72130	790	Other Equipment	10,701	0	41,897	0	91,897	41,879
141	72130	799	Other Capital Outlay	0	0	10,000	0	3,600	10,000
<b>Total Other Student Support</b>				<b>316,577</b>	<b>271,548</b>	<b>338,683</b>	<b>277,162</b>	<b>466,747</b>	<b>561,747</b>

**73100 - Food Service**  
**Supervisor: Selina Sparkman**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Amended 2022-2023	Actual 2022-2023	Budget 2024-2025	Proposed 2024-2025
141	72120	201	Social Security	481	253	662	0	0	0
141	72120	204	State Retirement	488	213	754	0	0	0
141	72120	207	Medical Insurance	2,565	885	3,900	0	0	0
141	72120	212	Employer Medicare	112	59	155	0	0	0
<b>Total Food Service</b>				<b>12,322</b>	<b>5,709</b>	<b>16,131</b>	<b>0</b>	<b>0</b>	<b>0</b>

**72310 - Board of Education  
Supervisor: Selina Sparkman**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
						Budget 2022-2023	Actual 2022-2023		
141	72310	191	Board/Committee Member Fees	26,662	27,171	30,680	29,465	42,823	46,800
141	72310	201	Social Security	1,272	1,446	1,902	1,477	2,655	2,902
141	72310	204	Retirement	297	726	1,000	962	3,028	3,318
141	72310	207	Medical Insurance	23,907	12,936	13,000	16,931	10,488	10,488
141	72310	210	Unemployment Compensation	6,310	0	14,000	7,758	14,000	14,000
141	72310	212	Employer Medicare	297	338	445	345	621	679
141	72310	305	Audit Services	5,750	5,750	6,500	5,750	6,500	6,000
141	72310	320	Dues and Memberships	7,121	6,536	7,500	7,336	10,100	11,000
141	72310	331	Legal Services	21,256	25,214	35,000	34,334	35,000	40,000
141	72310	355	Travel	0	0	0	14	0	0
141	72310	399	Other Contracted Services	3,040	3,000	5,000	3,000	5,000	3,000
141	72310	435	Office Supplies	478	55	500	98	500	250
141	72310	499	Other Supplies and Materials	362	243	500	0	500	250
141	72310	506	Liability Insurance	116,416	124,839	112,798	130,052	156,052	160,000
141	72310	510	Trustee's Commission	61,968	63,082	62,000	64,915	65,000	67,000
141	72310	513	Workman's Compensation Ins	62,436	63,808	79,002	66,293	75,690	78,000
141	72310	524	Staff Development	1,775	6,544	6,000	8,238	8,000	8,500
141	72310	534	Refund for Background Checks	1,160	2,846	3,000	3,940	3,000	4,000
141	72310	599	Other Charges	5,838	6,733	8,000	8,102	10,000	10,000
			<b>Total Board of Education</b>	<b>346,344</b>	<b>351,266</b>	<b>386,827</b>	<b>389,012</b>	<b>448,957</b>	<b>466,186</b>

**72320 - Office of the Director of Schools  
Supervisor: Selina Sparkman**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
						Budget 2022-2023	Actual 2022-2023		
141	72320	101	County Official/Admin. Officer	100,797	129,752	135,200	144,097	152,861	171,833
141	72320	117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000	0
141	72320	201	Social Security	6,436	7,734	8,444	9,046	9,539	10,654
141	72320	204	State Retirement	10,845	13,437	12,186	12,826	10,478	10,929
141	72320	207	Medical Insurance	12,871	14,161	17,100	15,664	17,784	17,034
141	72320	212	Employer Medicare	1,505	1,809	2,047	2,115	2,231	2,492
141	72320	307	Communication	12,421	13,284	18,175	13,090	15,175	17,850
141	72320	320	Dues and Memberships	1,888	2,058	2,058	2,147	2,500	2,500
141	72320	336	Maintenance and Repair Serv.	478	500	500	544	550	800
141	72320	348	Postal Charges	444	1,255	1,700	1,688	2,000	2,000
141	72320	355	Travel	3,800	4,700	5,000	2,541	5,000	3,000
141	72320	435	Office Supplies	10	91	250	60	250	250
141	72320	499	Other Supplies & Materials	702	19	300	0	300	300
141	72320	524	In Service/Staff Development	1,654	5,903	6,000	9,018	8,000	15,000
141	72320	599	Other Charges	563	1,143	2,500	2,049	2,500	2,000
141	72320	701	Administration Equipment	1,729	3,267	2,000	0	2,000	2,000
			<b>Total Office of the Director of Schools</b>	<b>157,143</b>	<b>200,112</b>	<b>214,460</b>	<b>215,886</b>	<b>232,169</b>	<b>258,642</b>

**72410 - Office of the Principal  
Supervisor: Selina Sparkman**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
						Budget 2022-2023	Actual 2022-2023		
141	72410	104	Principals	448,976	464,673	483,600	477,333	509,484	535,062
141	72410	117	Career Ladder Program	1,000	1,000	4,000	1,000	4,000	1,000
141	72410	119	Accountants/Bookkeepers	1,600	800		800		0
141	72410	139	Assistant Principal(s)	74,521	62,881	65,818	78,842	102,024	182,005
141	72410	161	Secretary(s)	131,841	116,828	134,160	241,463	352,350	297,771
141	72410	201	Social Security	39,281	37,976	42,630	46,298	60,007	62,982
141	72410	204	State Retirement	61,408	61,673	57,577	65,764	80,307	85,738
141	72410	207	Medical Insurance	67,632	67,722	65,000	127,998	124,800	150,000
141	72410	212	Employer Medicare	9,187	9,026	9,970	10,828	14,034	14,730
141	72410	307	Communication	2,532	2,498	2,500	2,549	2,500	2,500
141	72410	599	Other Charges	4,040	5,147	5,000	4,241	5,000	5,000
141	72410	701	Admin Equipment	1,815	1,720	4,000	3,353	4,000	4,000
<b>Total Office of the Principal</b>				<b>843,833</b>	<b>831,942</b>	<b>874,255</b>	<b>1,060,468</b>	<b>1,258,505</b>	<b>1,340,788</b>

**72510 - Fiscal Services  
Supervisor: Kara Walling**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
141	72510	105	Supervisors/Directors	76,823	75,877	63,336	63,336	66,693	69,212
141	72510	119	Accountants/Bookkeepers	95,922	99,526	97,588	102,209	102,760	110,088
141	72510	189	Other Salaries and Wages	1,200	1,200	1,200	1,200	1,248	1,200
141	72510	201	Social Security	10,004	10,243	10,052	9,711	10,583	11,191
141	72510	204	State Retirement	13,358	12,716	12,488	11,789	12,069	12,797
141	72510	207	Medical Insurance	31,228	28,368	25,000	23,667	26,000	34,000
141	72510	212	Employer Medicare	2,340	2,395	2,351	2,271	2,475	2,617
141	72510	317	Data Processing Services	24,283	22,613	25,000	25,729	27,000	28,000
141	72510	355	Travel	117	68	1,000	186	1,000	500
141	72510	435	Office Supplies	1,392	2,104	1,600	1,716	1,600	1,800
141	72510	524	In Service/Staff Development	315	1,124	2,000	1,803	2,000	2,000
141	72510	701	Administration Equipment	125	10,751	2,500	1,941	2,500	2,500
<b>Total Fiscal Services</b>				<b>257,106</b>	<b>266,985</b>	<b>244,115</b>	<b>245,559</b>	<b>255,929</b>	<b>275,906</b>

**72610 - Operation of Plant  
Supervisor: Brian Turner**

Object				Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
Fund	Function	Code	Account Description			Amended 2022-2023	Actual 2022-2023		
141	72610	105	Supervisor/Director	0	0	0	0	0	0
141	72610	166	Custodial Personnel	352,838	355,665	370,760	361,473	410,904	435,059
141	72610	201	Social Security	20,064	20,191	22,987	19,974	25,476	26,974
141	72610	204	State Retirement	19,499	19,949	26,213	24,889	29,051	30,846
141	72610	207	Medical Insurance	66,315	82,286	68,200	94,790	105,000	110,207
141	72610	212	Employer Medicare	4,788	4,734	5,376	4,759	5,958	6,308
141	72610	399	Other Contracted Services	66,184	77,807	88,000	130,662	154,000	169,000
141	72610	410	Custodial Supplies	105,243	106,607	100,000	99,476	125,000	125,000
141	72610	415	Electricity	317,831	330,702	360,000	344,136	370,000	370,000
141	72610	434	Natural Gas	32,254	36,114	40,000	33,742	40,000	37,500
141	72610	454	Water and Sewer	51,407	57,054	53,000	62,586	60,000	65,000
141	72610	499	Other Supplies & Materials	386	27	10,000	10,506	15,000	18,000
141	72610	599	Other Charges	0	0	2,500	567	500	5,000
141	72610	720	Plant Operation Equipment	11,503	1,027	11,000	10,591	11,000	15,000
			<b>Total Operation of Plant</b>	<b>1,048,311</b>	<b>1,092,162</b>	<b>1,158,036</b>	<b>1,198,151</b>	<b>1,351,889</b>	<b>1,413,894</b>

**72620 - Maintenance of Plant  
Supervisor: Brian Turner**

Object				Actual 2020-2021	Actual 2021-2022	Amended 2022-2023	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
Fund	Function	Code	Account Description						
141	72620	105	Supervisor/Director	36,883	38,516	40,820	40,662	42,983	45,552
141	72620	167	Maintenance Personnel	102,833	80,902	111,280	107,502	118,530	156,000
141	72620	201	Social Security	8,066	6,774	9,430	8,291	10,014	12,496
141	72620	204	State Retirement	9,583	8,522	11,415	11,134	12,115	13,958
141	72620	207	Medical Insurance	26,654	27,119	27,000	42,813	45,000	45,000
141	72620	212	Employer Medicare	1,886	1,584	2,205	1,939	2,342	2,923
141	72620	320	Dues & Memberships	300	350	300	400	500	500
141	72620	335	Maint. & Repair Services-Bldgs	84,391	74,047	102,500	102,801	102,500	100,000
141	72620	336	Maint. & Repair Services-Equip	20,831	24,608	15,000	14,740	15,000	15,000
141	72620	355	Travel	164	0	250	176	250	250
141	72620	399	Other Contracted Services	26,615	38,895	15,000	13,669	15,000	13,500
141	72620	499	Other Supplies and Materials	8,681	16,115	10,000	6,458	10,000	5,000
141	72620	524	In Service/Staff Development	873	1,333	1,250	1,247	1,500	1,500
141	72620	701	Administrative Equipment	0	17,376	24,000	50,813	10,000	1,500
141	72620	717	Maintenance Equipment	37,556	66,639	40,000	30,855	40,000	40,000
			<b>Total Maintenance of Plant</b>	<b>365,316</b>	<b>402,779</b>	<b>410,450</b>	<b>433,500</b>	<b>425,734</b>	<b>453,178</b>

**72710 - Transportation  
Supervisor: Brian Turner**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
						Amended 2022-2023	Actual 2022-2023		
141	72710	105	Supervisor/Director	1,550	22,643	41,392	42,594	43,628	45,552
141	72710	142	Mechanics	74,185	73,709	77,220	77,378	82,992	86,951
141	72710	146	Bus Drivers	369,317	360,765	391,560	359,438	407,222	423,511
141	72710	189	Other Salaries & Wages	36,206	41,249	41,600	61,712	43,805	122,933
141	72710	201	Social Security	29,045	29,936	34,210	32,731	35,814	42,095
141	72710	204	State Retirement	26,420	28,318	39,681	38,027	41,546	47,805
141	72710	207	Medical Insurance	26,461	23,069	24,000	26,136	26,200	28,056
141	72710	212	Employer Medicare	6,859	7,119	8,001	7,734	8,376	9,845
141	72710	338	Maint. & Repair Serv - Veh	18,468	9,318	25,000	15,612	25,000	20,000
141	72710	340	Medical & Dental Services	2,981	3,402	5,000	3,305	5,000	5,000
141	72710	355	Travel	0	161	250	0	250	250
141	72710	399	Other Contracted Services	7,765	5,760	10,000	9,455	10,000	10,000
141	72710	412	Diesel Fuel	62,399	129,148	175,000	128,346	160,000	155,000
141	72710	425	Gasoline	5,433	7,905	7,500	4,720	7,500	6,500
141	72710	433	Lubricants	3,109	4,503	7,000	9,131	7,000	7,500
141	72710	450	Tire & Tubes	4,965	4,784	15,000	14,773	15,000	15,000
141	72710	453	Vehicle Parts	28,856	24,817	35,000	38,619	35,000	35,000
141	72710	499	Other Supplies & Materials	8,068	5,916	10,000	7,085	10,000	8,500
141	72710	524	In Service/Staff Development	2,328	2,346	3,000	2,547	3,250	3,250
141	72710	599	Other Charges	53	308	500	755	250	250
141	72710	701	Administrative Equipment	2,081	10,591	1,500	1,780	1,500	1,500
141	72710	729	Transportation Equipment	192,438	90,810	189,070	788,940	115,000	150,000
			<b>Total Transportation</b>	<b>908,986</b>	<b>886,578</b>	<b>1,141,483</b>	<b>1,670,818</b>	<b>1,084,334</b>	<b>1,224,497</b>

**72250 - Education Technology  
Supervisor: Jennifer Terry**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
						Amended 2022-2023	Actual 2022-2023		
141	72250	105	Supervisor/Director	83,036	60,830	45,188	45,593	47,585	49,488
141	72250	117	Carrer Ladder Program	0	0	1,000	0	1,000	0
141	72250	189	Other Salaries & Wages	78,065	50,922	88,592	51,885	94,588	59,800
141	72250	201	Social Security	9,439	6,564	8,356	5,759	8,877	6,776
141	72250	204	State Retirement	12,923	9,133	10,277	7,630	9,996	7,387
141	72250	207	Medical Insurance	23,317	15,410	27,500	12,753	13,520	14,219
141	72250	212	Employer Medicare	2,207	1,819	1,954	1,347	2,076	1,585
141	72250	307	Communication	14,672	19,098	10,000	10,474	15,000	18,000
141	72250	336	Maint & Repair Services Equip	0	1,168	3,000	0	3,000	6,000
141	72250	350	Internet Connectivity	83,520	73,387	40,000	64,260	70,000	70,000
141	72250	355	Travel	0	0	1,200	0	1,200	1,200
141	72250	499	Other Supplies & Materials	3,703	5,476	4,500	5,379	4,500	7,500
141	72250	524	In Service/Staff Development	150	1,750	5,000	3,694	6,000	6,000
141	72250	599	Other Charges	13,709	5,308	15,000	18,875	16,000	16,000
141	72250	790	Other Equipment	4,810	15,711	65,719	50,413	65,000	70,000
			<b>Total Education Technology</b>	<b>329,551</b>	<b>266,576</b>	<b>327,287</b>	<b>278,061</b>	<b>358,342</b>	<b>333,955</b>

**73400 - Early Childhood Education**  
**Supervisor: Kristy Shockley**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2023-2024
						Budget 2022-2023	Actual 2022-2023		
141	73400	105	Supervisor/Director	13,072	13,483	13,841	13,841	9,000	15,000
141	73400	116	Teachers	188,144	161,496	189,730	189,730	207,525	212,619
141	73400	163	Educational Assistants	77,564	74,551	81,729	81,729	65,500	80,800
141	73400	189	Other Salaries & Wages	21,489	25,429	19,180	19,180	38,000	3,000
141	73400	198	Non-Certified Substitutes	570	890	0	0	3,000	0
141	73400	201	Social Security	17,802	16,122	0	0	19,800	19,308
141	73400	204	State Retirement	23,015	18,962	18,110	18,110	28,000	21,426
141	73400	207	Medical Insurance	31,768	13,947	22,735	22,735	26,500	58,771
141	73400	212	Employer Medicare	4,164	3,926	33,095	33,095	5,150	4,516
141	73400	307	Communication	1,667	1,849	4,251	4,251	3,800	2,700
141	73400	355	Travel	2,867	2,855	1,462	1,462	1,000	300
141	73400	429	Instructional Supplies & Mat'ls	26,477	42	3,566	3,566	13,838	7,674
141	73400	499	Other Supplies & Mat'ls	1,195	12,320	44	44	3,000	1,000
141	73400	524	In Service/Staff Development	546	1,200	14,901	14,901	3,952	2,000
141	73400	599	Other Charges			8,607	8,607	0	0
141	73400	722	Regular Instruction Equipment	13,797	480	2,175	2,175	0	0
141	73400	799	Other Equipment	4,093	9,501	16,048	16,048	0	0
			<b>Total Early Childhood Education</b>	<b>428,229</b>	<b>357,051</b>	<b>429,474</b>	<b>429,474</b>	<b>428,065</b>	<b>429,113</b>

**73300 - Community Services**  
**Supervisors: Bethany Frady (21CCL) Corey Garrett (TSW) Michelle Rains (FRC)**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Amended 2022-2023	Actual 2023-2024	Budget 2023-2024	Proposed 2023-2024
141	73300	116	Teachers	56,916	58,264	60,530	60,530	50,000	68,130
141	73300	162	Clerical Personnel	32,750	16,110	17,620	17,620	31,500	18,000
141	73300	163	Educational Assistants	29,265	41,601	37,548	37,548	24,480	22,800
141	73300	189	Other Salaries & Wages	52,064	98,388	95,275	95,136	64,591	105,530
141	73300	201	Social Security	9,986	11,777	11,341	11,323	11,776	14,450
141	73300	204	State Retirement	12,597	16,157	15,045	14,962	15,934	15,891
141	73300	207	Medical Insurance	12,205	10,893	12,666	12,654	16,766	17,437
141	73300	212	Employer Medicare	2,547	3,189	3,231	3,130	3,551	3,379
141	73300	217	Retirement-Hybrid Stabilization	248	312	271	271	0	1,500
141	73300	307	Communication	3,685	3,851	3,800	3,708	4,651	3,500
141	73300	348	Postage	64	97		0	496	0
141	73300	355	Travel	503	707	1,400	1,203	4,237	5,000
141	73300	429	Instructional Supplies & Mat'ls	7,818	8,338	24,048	23,814	10,022	3,000
141	73300	499	Other Supplies & Materials	2,316	4,405	3,954	3,946	4,304	3,000
141	73300	524	In Service/Prof Development	0	0		0	3,305	5,082
141	73300	599	Other Charges	1,550	0	428	360	2,428	2,000
			<b>Total Community Services</b>	<b>240,115</b>	<b>289,488</b>	<b>302,756</b>	<b>301,805</b>	<b>259,921</b>	<b>307,298</b>



**76100 - Regular Capital Outlay**  
**Supervisor: Selina Sparkman**

Fund	Function	Object Code Account Description		Actual 2020-2021	Actual 2021-2022	Prior Year		Budget 2023-2024	Proposed 2024-2025
						Budget 2022-2023	Actual 2022-2023		
141	76100	304	Architects		1,250		960		
141	76100	706	Building Construction					255,000	
141	76100	707	Building Improvements		59,045		6,847		
141	76100	790	Other Equipment					19,000	
141	76100	799	Other Capital Outlay	19,492	484,812	100,000	154,141	100,000	100,000
		<b>Total Regular Capital Outlay</b>		<b>19,492</b>	<b>545,107</b>	<b>100,000</b>	<b>161,948</b>	<b>374,000</b>	<b>100,000</b>

**82130 & 82230 - Debt Service**  
**Supervisor: Kara Walling**

Fund	Function	Object Code Account Description		Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
141	82130	612	Principal on Other Loans (82130)						
141	82130	699	Other Debt Service (82130)						
141	82230	604	Interest on Notes (82230)	2,292	328	0	0	0	0
		<b>Total Debt Service</b>		<b>45,750</b>	<b>22,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**99100 - Other Uses - Transfers Out**  
**Supervisor: Kara Walling**

Fund	Function	Object Code Account Description		Actual 2020-2021	Actual 2021-2022	Amended 2022-2023	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
141	99100	590	Transfers Out - Debt Service Fund	525,000	525,000	587,888	587,888	395,000	130,000
141	99100	590	Transfers Out - Capital Projects Fund	95,000	95,000	50,000	50,000	0	95,000
		<b>Total Transfers Out</b>		<b>620,000</b>	<b>620,000</b>	<b>637,888</b>	<b>637,888</b>	<b>395,000</b>	<b>225,000</b>

Bledsoe County, Tennessee  
Central Cafeteria Fund - 143  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2025-4% Raise

**Revenues from All Sources**

Fund	Object		Account Description	Actual	Actual	Actual	Budget	Proposed
	Function	Code		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
143	43521		Lunch Payments - Children	0	0	0	0	0
143	43522		Lunch Payments - Adults	25,439	32,202	40,236	37,500	39,000
143	43523		Income from Breakfast	0	0	0	0	0
143	43525		A la Carte Sales	31,921	55,538	79,644	69,000	70,000
143	44110		Interest Income	1,529	1,782	17,846	1,700	1,800
143	46520		School Food Service	15,103	17,064	10,998	18,500	19,000
143	46980		Other State Grants	8,000	4,000	0	0	0
143	47111		USDA School Lunch Program	1,006,484	1,130,615	1,113,280	1,250,000	1,300,000
143	47112		USDA Commodities	96,569	107,606	103,814	108,000	108,000
143	47113		USDA Breakfast	620,709	583,090	631,799	575,000	625,000
143	47114		USDA Other	89,578	157,486	169,425	142,500	152,000
143	47590		Other Fed thru State(Summer Feeding)	0	0	0	0	55,000
<b>Total Revenue from All Sources</b>				<b>1,895,333</b>	<b>2,089,383</b>	<b>2,167,042</b>	<b>2,202,200</b>	<b>2,369,800</b>

**Expenditures - Food Service**

Fund	Object		Account Description	Actual	Actual	Actual	Budget	Proposed
	Function	Code		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
143	73100	105	Supervisor/Director	45,306	50,950	50,538	51,356	56,160
143	73100	165	Cafeteria Personnel	448,056	461,808	511,061	591,760	634,400
143	73100	189	Other Salaries & Wages	16,996	3,752	12,973	40,560	46,800
143	73100	201	Social Security	28,994	29,285	32,452	42,388	45,716
143	73100	204	State Retirement	27,872	26,426	36,619	48,336	52,131
143	73100	207	Medical Insurance	121,859	111,112	123,224	203,000	205,000
143	73100	210	Unemployment Compensation	0	0	0	1,000	1,000
143	73100	212	Employer Medicare	6,781	6,942	7,763	9,913	10,692
143	73100	307	Communication	3,270	2,876	2,659	3,600	4,000
143	73100	336	Maintenance & Repair Services - Eq	58,644	26,174	24,693	17,000	20,000
143	73100	355	Travel	1,150	1,809	2,328	9,800	10,000
143	73100	399	Other Contracted Services	24,597	13,904	7,135	15,000	17,000
143	73100	421	Food Preparation Supplies	73,058	81,323	112,483	130,000	150,000
143	73100	422	Food Supplies	642,135	622,840	827,051	850,000	950,000
143	73100	435	Office Supplies	8,496	5,170	7,082	6,500	7,000
143	73100	451	Uniforms	260	810	673	3,500	4,000
143	73100	469	USDA Commodities	96,569	107,606	103,814	108,000	108,000
143	73100	499	Other Supplies & Materials	471	0	0	3,000	4,000
143	73100	524	In Service/Staff Development	1,473	20,260	24,796	30,500	31,500
143	73100	599	Other Charges	8,580	-498	640	5,000	5,000
143	73100	710	Food Service Equipment	291,282	9,685	104,193	20,000	25,000
<b>Total Expenditures</b>				<b>1,905,850</b>	<b>1,582,234</b>	<b>1,992,176</b>	<b>2,190,213</b>	<b>2,387,399</b>

**Revenues Over Expenditures**

<b>-10,517</b>	<b>507,149</b>	<b>174,866</b>	<b>11,987</b>	<b>-17,599</b>
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Beginning Fund Balance, July 1	970,334	928,400	1,435,549	1,612,314	1,624,301
Audit Adjustments or Rounding Adj.	-31,417		1,899		
Rounding Adjustments					
Revenues Over or (Under) Expenditures	-10,517	507,149	174,866	11,987	-17,599
<b>Ending Fund Balance, June 30</b>	<b>928,400</b>	<b>1,435,549</b>	<b>1,612,314</b>	<b>1,624,301</b>	<b>1,606,701</b>

Bledsoe County, Tennessee  
 Extended School Program-146  
 Little Warriors Daycare  
 For the Fiscal Year Ending June 30, 2025-4%

**REVENUES**

Object Code	Account Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
43581	Community Service Fees-Children (Daycare)		56,285	102,180	105,000
44170	Miscellaneous Refunds		0	0	0
44570	Contributions & Gifts		0	0	0
44990	Other Local Revenues		50,000	0	0
49800	Operating Transfers		0	0	0
<b>Total Revenue from all Sources</b>		<b>0</b>	<b>106,285</b>	<b>102,180</b>	<b>105,000</b>

**71100 - Regular Instruction Program**

Object Code	Account Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
163	Educational Assistants		56,566	54,061	57,200
189	Other Salaries & Wages			0	0
198	Substitute Teachers		3,180	5,000	5,000
201	Social Security		3,696	3,662	3,856
204	State Retirement		4,113	3,822	4,044
207	Medical Insurance		6,034	36,922	35,000
212	Employer Medicare		864	856	902
429	Instructional Supplies & Mat'ls		2,549	0	0
499	Other Supplies & Mat'ls		712	1,500	1,500
599	Other Charges		0	0	0
722	Regular Instruction Equipment		1,485	0	0
<b>Total Regular Instruction Program</b>		<b>0</b>	<b>79,199</b>	<b>105,824</b>	<b>107,502</b>

**Revenues Over Expenditures** 0   27,086   -3,644   -2,502

Beginning Fund Balance, July 1	0	0	27,086	23,443
Audit Adjustments or Rounding Adj.				
Revenues Over or (Under) Expenditures	0	27,086	-3,644	-2,502
<b>Ending Fund Balance, June 30</b>	<b>0</b>	<b>27,086</b>	<b>23,443</b>	<b>20,940</b>

Bledsoe County, Tennessee  
 Education Debt Service Fund - 156  
 Statement of Proposed Operations  
 For the Fiscal Year Ending June 30, 2025

**Revenues from All Sources**

Fund	Function	Object Code	Account Description	Actual 2020 - 2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
156	40110		Current Property Tax	82,621	83,532	84,966	83,562	80,000
156	40120		Trustee's Coll - Prior Year	4,653	3,267	3,074	4,500	3,000
156	40125		Trustee's Coll - Bankruptcy	2	17	1	0	0
156	40130		Clerk & Master Coll. - Prior Yrs	5,990	4,468	4,241	4,000	4,000
156	40140		Interest & Penalty	807	619	506	1,000	500
156	40161		Pymts in Lieu of Taxes - TVA	267	245	267	300	250
156	40162		Pymts in Lieu of Taxes - Utilities	2	7	6	70	0
156	40163		Pymts in Lieu of Taxes - Other	316	239	276	0	250
156	40210		Local Option Sales Tax	838,419	969,861	1,036,863	476,368	482,475
156	40320		Bank Excise Tax	674	933	1,318	250	250
156	41140		Cable TV Franchise	459	453	435	375	400
156	44510		Accrued Interest on Debt Issue	0	0	0	0	0
156	46851		State Revenue Sharing - TVA	8,489	8,441	9,783	10,000	8,500
156	46852		State Revenue Sharing - Telecom	769	924	892		800
156	46990		Other State Revenues	0	0	0	0	0
156	49800		Oper Transfers from Other Funds	525,000	525,000	492,888	395,000	130,000
<b>Total Revenue from All Sources</b>				<b>1,468,470</b>	<b>1,598,006</b>	<b>1,635,516</b>	<b>975,425</b>	<b>710,425</b>

**Expenditures**

Fund	Function	Object Code	Account Description	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
156	82130	601	Principal on Bonds	880,000	850,000	875,000	800,000	750,000
156	82130	602	Principal on Notes	0	0	0	0	
156	82230	603	Interest on Bonds	172,648	205,313	179,813	153,563	129,563
156	82330	325	Fiscal Agent Charges	0	1,000	500	3,000	3,000
156	82330	510	Trustee Commission	10,019	11,550	12,316	17,000	17,000
156	82330	699	Other Debt Service	0	0		500	500
<b>Total Expenditures</b>				<b>1,062,666</b>	<b>1,067,862</b>	<b>1,067,629</b>	<b>974,063</b>	<b>900,063</b>

<b>Revenues Over or (Under) Expenditures</b>	<b>405,804</b>	<b>530,144</b>	<b>567,888</b>	<b>1,362</b>	<b>-189,638</b>
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**Fund Balance Summary**

<b>Beginning Fund Balance, July 1</b>	<b>929,273</b>	<b>1,335,077</b>	<b>1,865,220</b>	<b>2,433,107</b>	<b>2,434,469</b>
Audit Adjustments					
Revenues Over (Under) Expend	405,804	530,144	567,888	1,362	-189,638
Rounding Difference			-1		
<b>Ending Fund Balance, June 30</b>	<b>1,335,077</b>	<b>1,865,220</b>	<b>2,433,107</b>	<b>2,434,469</b>	<b>2,244,831</b>

Bledsoe County, Tennessee  
 Education Capital Projects Fund - 177  
 Statement of Proposed Operations  
 For the Fiscal Year Ending June 30, 2025

Revenues from All Sources

Fund	Object		Account Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
	Function	Code					
177	40110		Current Property Tax				
177	40120		Trustee's Coll - Prior Year				
177	40125		Trustee's Coll - Bankruptcy				
177	40130		Clerk & Master Coll. - Prior Yrs				
177	40140		Interest & Penalty				
177	40161		Pymts in Lieu of Taxes - TVA				
177	40162		Pymts in Lieu of Taxes - Utilities				
177	40163		Pymts in Lieu of Taxes - Other				
177	49100		Bonds Issued				
177	49410		Premiums on Bonds Issued				
177	49800		Oper Transfers from Other Funds	95,000	95,000	0	95,000
<b>Total Revenue from All Sources</b>				<b>95,000</b>	<b>95,000</b>	<b>0</b>	<b>95,000</b>

Expenditures

Fund	Object		Account Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025
	Function	Code					
177	91300	304	Architects	10,748	52,105	50,000	50,000
177	91300	308	Consultants				
177	91300	399	Other Contracted Services				
177	91300	706	Building Construction		5,494		
177	91300	711	Furniture & Fixtures				
177	91300	790	Other Equipment				
177	91300	799	Other Capital Outlay	88,426	494,783	250,000	870,000
<b>Total Expenditures</b>				<b>99,174</b>	<b>552,382</b>	<b>300,000</b>	<b>920,000</b>

<b>Revenues Over or (Under) Expenditures</b>	<b>-4,174</b>	<b>-457,382</b>	<b>-300,000</b>	<b>-825,000</b>
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Fund Balance Summary

<b>Beginning Fund Balance, July 1</b>	2,006,317	2,002,143	1,544,761	1,244,761
Audit Adjustments				
Revenues Over (Under) Expend	-4,174	-457,382	-300,000	-825,000
Rounding Difference				
<b>Ending Fund Balance, June 30</b>	<b>2,002,143</b>	<b>1,544,761</b>	<b>1,244,761</b>	<b>419,761</b>