

HICKMAN COUNTY BOARD OF EDUCATION
BUDGET COMMITTEE MEETING---April 25, 2024

The Hickman county Board of Education met on April 25, 2024, at 6:30 PM in Central Office - Room 203.

Present: Sherri Baker, Ronald Gammons, Tim Hobbs, Jim Hudgins, Doug Lane, Christy Mays, Vance Willis.
Director John Mullins
Mike Elkins, CFO

- I. Call To Order
- II. Moment of Silence
- III. Pledge of Allegiance
- IV. Budget Discussion for FY 24-25

A. Budget action items

Motion to appropriate funds from 2.2million to 2.5 million.
Motion made by Vance Willis.
Motion seconded by Doug Lane.
Motion Result: Passed

Sherri Baker: Yea
Ronald Gammons: Yea
Tim Hobbs: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea

Yea: 7, Nay: 0

V. Adjourn

Motion to adjourn.
Motion made by Jim Hudgins.
Motion seconded by Tim Hobbs.
Motion Result: Passed

Sherri Baker: Yea
Ronald Gammons: Yea
Tim Hobbs: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea

Yea: 7, Nay: 0

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

Account No.	Description	Actual	Original	Amended	Estimate	Difference	CY	PY		
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	MOE Total	MOE Total	-2,887,398	-54.99
ESTIMATED REVENUES										
40000	Local Taxes						Net Penny	Rate	Property Tax	
40100	County Property Taxes						52,176	0.5666	2,956,289	Current
40110	Current Property Taxes	3,144,196	2,974,879	2,974,879	2,956,289	(18,590)	52,176	0.0000	0	Increase
40120	Trustee's Collection - Prior Year	63,996	65,000	65,000		(65,000)	52,176	0.5666	2,956,289	Total
40125	Trustee's Collection - Bankruptcy	641	500	500		(500)				
40130	Circuit/Clerk & Master Collections - Prior Years	33,469	47,000	47,000		(47,000)				
40140	Interest and Penalty	14,071	15,000	15,000		(15,000)				
40161	Payments in Lieu of Taxes - TVA	3,495	4,000	4,000		(4,000)				
40162	Payments in Lieu of Taxes - Local Utilities	6,000	6,000	6,000		(6,000)				
40200	County Local Option Taxes									
40210	Local Option Sales Tax	2,869,529	2,455,008	2,455,008		(2,455,008)				
40270	Business Tax	50,007	35,000	35,000		(35,000)				
40300	Statutory Local Taxes									
40320	Bank Excise Tax	0	0	0		0				
40350	Interstate Telecommunication Tax	0	0	0		0				
	Total Local Taxes	6,185,404	5,602,387	5,602,387	2,956,289	(2,646,098)				
41000	Licenses and Permits									
41100	Licenses									
41110	Marriage Licenses	1,672	1,300	1,300		(1,300)				
	Total Licenses and Permits	1,672	1,300	1,300	0	(1,300)				
43000	Charges for Current Services									
43500	Education Charges									
43517	Tuition - Other	1,000	2,000	2,000		(2,000)				
43570	Receipts from Individual Schools	22,820	30,000	30,000		(30,000)				
43582	Community Service Fees Adults	279	200	200		(200)				
	Total Charges for Current Services	24,099	32,200	32,200	0	(32,200)				
44000	Other Local Revenues									
44100	Recurring Items									
44110	Investment Income	298,729	0	0		0				
44120	Lease/Rentals	9,258	10,000	10,000		(10,000)				
44170	Miscellaneous Refunds	73,181	30,000	30,000		(30,000)				
44500	Nonrecurring Items									
44530	Sale of Equipment	9,332	15,000	15,000		(15,000)				
44560	Damages Recovered from Individuals	1,324	3,000	3,000		(3,000)				
44570	Contributions and Gifts	11,657	15,000	15,000		(15,000)				
44990	Other Local Revenues	0	0	0		0				
	Total Other Local Revenues	403,481	73,000	73,000	0	(73,000)				
	Total Local Revenue	6,614,656	5,708,887	5,708,887	2,956,289	(2,752,598)				
46000	State of Tennessee									
46175	On-Behalf Contributions for OPEB	63,566	35,000	35,000		(35,000)				
46500	State Education Funds									
46510	Tennessee Investment in Student Achievem	0	23,886,562	23,886,562		(23,886,562)				
46511	Basic Education Program	23,055,227	0	0		0				
46515	Early Childhood Education	417,763	417,796	493,047		(417,796)				
46520	School Food Service		22,000	22,000		(22,000)				
46550	Driver Education	828	5,000	5,000		(5,000)				
46590	Other State Education Funds	465,122	240,000	240,000		(240,000)				
46591	Coordinated School Health	90,000	0	0		0				
46594	Family Resource Centers	59,223	0	0		0				
46790	Other Vocational	0	0	3,000,000		0				
46610	Career Ladder Program	53,340	45,000	45,000		(45,000)				
46800	Other State Revenues									
46851	State Revenue Sharing - TVA	227,133	230,000	230,000		(230,000)				
46980	Other State Grants	95,158	0	124,847		0				
46981	Safe Schools	43,000	0	0		0				
46990	Other State Revenues	0	0	0		0				
	Total State of Tennessee	24,570,360	24,881,358	28,081,456	0	(24,881,358)				
47000	Federal Government									
47100	Federal Through State									
47590	Other Federal Through State	102,023	0	0		0				
47600	Direct Federal Revenue									
47640	ROTC Reimbursement	39,766	70,000	70,000		(70,000)				
47990	Other Direct Federal Revenue	166,806	0	0		0				
	Total Federal Government	308,595	70,000	70,000	0	(70,000)				
48000	Other Governments and Citizens Groups									

Account No.	Description	Actual	Original	Amended	Estimate	Difference	CY	PY	-2,887,398	-54.99
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	MOE Total	MOE Total		
48610	Donations	198,000	0	0		0	2,956,289	5,843,687		
48990	Other	197,892	258,804	258,804		(258,804)				
	Total Other Governments and Citizens Groups	395,892	258,804	258,804	0	(258,804)				
	Total Estimated Revenues	31,889,503	30,919,049	34,119,147	2,956,289	(27,962,760)				
49000	OTHER SOURCES (NON-REVENUE)									
49700	Insurance Recovery	193,594	10,000	10,000		(10,000)				
49800	Transfers In	8,259	25,000	25,000		(25,000)				
	Total Other Sources	201,853	35,000	35,000	0	(35,000)				
	Total Estimated Revenues & Other Sources	32,091,356	30,954,049	34,154,147	2,956,289	(27,997,760)				
ESTIMATED EXPENDITURES										
71000	Instruction									
71100	Regular Instruction Program									
116	Teachers	9,006,758	10,065,910	10,044,910		(10,065,910)				
117	Career Ladder Program	42,000	45,000	45,000		(45,000)				
128	Homebound Teachers	0	10,797	10,797		(10,797)				
140	Salary Supplements	334,741	414,200	414,200		(414,200)				
163	Educational Assistants	347,585	402,000	423,000		(402,000)				
189	Other Salaries and Wages	437,806	405,000	405,000		(405,000)				
198	Non-Certified Substitute Teachers	182,692	185,000	185,000		(185,000)				
201	Social Security	752,931	1,095,393	1,095,393		(1,095,393)				
204	State Retirement	787,535	972,254	972,254		(972,254)				
207	Medical Insurance	1,517,010	2,270,840	2,270,840		(2,270,840)				
212	Employer Medicare	2,947								
215	On-behalf Payments to OPEB	20,490	0	0		0				
336	Maint and Repair Service - Equipment	16,000	16,000	16,000		(16,000)				
399	Other Contracted Services	69,599	85,000	85,000		(85,000)				
429	Instructional Supplies and Materials	147,908	125,000	125,000		(125,000)				
449	Textbooks	181,914	175,000	175,000		(175,000)				
499	Other Supplies and Materials	8,105	10,000	10,000		(10,000)				
599	Other Charges	850	0	0		0				
722	Regular Instructional Equipment	168,656	100,000	100,000		(100,000)				
	Total Instructional Program	14,025,527	16,377,394	16,377,394	0	(16,377,394)				
71150	Alternative Instruction Program									
116	Teachers	114,800	190,000	189,925		(190,000)				
163	Educational Assistants	19,811	22,900	22,975		(22,900)				
201	Social Security	9,968	16,287	16,287		(16,287)				
204	State Retirement	17,523	19,811	19,811		(19,811)				
207	Medical Insurance	26,334	33,812	33,812		(33,812)				
355	Travel	0	3,000	3,000		(3,000)				
429	Instructional Supplies and Materials	981	1,500	1,500		(1,500)				
499	Other Supplies and Materials	808	1,500	1,500		(1,500)				
	Total Alternative Schools	190,225	288,810	288,810	0	(288,810)				
71200	Special Education Program									
116	Teachers	1,639,984	1,908,233	1,905,733		(1,908,233)				
124	Psychological Personnel	67,344	77,203	77,203		(77,203)				
128	Homebound Teachers	4,016	15,000	15,000		(15,000)				
163	Educational Assistants	340,991	406,000	441,500		(406,000)				
171	Speech Pathologist	189,303	260,000	260,000		(260,000)				
201	Social Security	164,432	201,971	204,017		(201,971)				
204	State Retirement	213,202	237,779	241,687		(237,779)				
207	Medical Insurance	322,667	359,725	371,575		(359,725)				
212	Employer Medicare	0	0	479		0				
399	Other Contracted Services	214,770	250,000	250,000		(250,000)				
429	Instructional Supplies and Materials	0	0	8,000		0				
499	Other Supplies and Materials	0	5,000	5,000		(5,000)				
725	Special Education Equipment	0	0	15,968		0				
	Total Special Educational Program	3,156,709	3,720,911	3,796,162	0	(3,720,911)				
71300	Career and Technical Education Program									
116	Teachers	735,588	862,530	862,530		(862,530)				
140	Supplements	12,000	12,000	12,000		(12,000)				
189	Other Salaries and Wages	1,200	14,000	14,000		(14,000)				
198	Non-Certified Substitute Teachers	15,938	20,000	20,000		(20,000)				
201	Social Security	56,702	68,992	68,992		(68,992)				
204	State Retirement	65,453	75,277	75,277		(75,277)				
207	Medical Insurance	103,140	121,439	121,439		(121,439)				
307	Communications	0	15,000	10,771		(15,000)				
355	Travel	1,088	5,500	3,500		(5,500)				
399	Other Contracted Services	10,000	20,000	20,000		(20,000)				
429	Instructional Supplies and Materials	2,886	15,500	16,500		(15,500)				
449	Text Books	11,154	7,000	7,000		(7,000)				
471	Software	0	0	602,560		0				
499	Other Supplies and Materials	36,986	48,000	69,568		(48,000)				

Account No.	Description	Actual	Original	Amended	Estimate	Difference	CY	PY	-2,887,398	-54.99
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	MOE Total	MOE Total		
524	Inservice	63	3,000	1,000		(3,000)	2,956,289	5,843,687		
599	Other Charges	5,538	9,000	17,229		(9,000)				
730	Vocational Instruction Equipment	3,157	30,000	1,029,708		(30,000)				
790	Vocational Other Equipment	0	10,000	10,000		(10,000)				
	Total Vocational Education Program	1,060,893	1,337,238	2,962,074	0	(1,337,238)				
	Total Instruction	18,433,354	21,724,353	23,424,440	0	(21,724,353)				
72000	<u>Support Services</u>									
72110	<u>Attendance</u>									
105	Supervisor/Director	79,240	85,000	76,855		(85,000)				
189	Other Salaries & Wages	34,126	36,857	45,002		(36,857)				
201	Social Security	8,653	9,218	9,218		(9,218)				
204	State Retirement	10,927	8,312	8,312		(8,312)				
207	Medical Insurance	11,442	17,244	17,244		(17,244)				
355	Travel	2,578	3,000	3,000		(3,000)				
399	Other Contracted Services	8,407	20,000	20,000		(20,000)				
499	Other Supplies and Materials	1,635	3,000	3,000		(3,000)				
524	In Service/Staff Development	0	1,000	1,000		(1,000)				
719	Office Equipment	0	6,000	6,000		(6,000)				
	Total Attendance	157,008	189,631	189,631	0	(189,631)				
72120	<u>Health Services</u>									
105	Supervisor/Director	68,253	71,000	71,253		(71,000)				
131	Medical Personnel	163,424	360,000	360,000		(360,000)				
189	Other Salaries & Wages	51,020	56,000	55,747		(56,000)				
201	Social Security	21,085	37,248	37,248		(37,248)				
204	State Retirement	27,811	47,354	47,354		(47,354)				
207	Medical Insurance	22,942	53,588	53,588		(53,588)				
355	Travel	4,503	5,000	5,000		(5,000)				
399	Other Contracted Services	4,215	6,000	6,000		(6,000)				
413	Drugs and Medical Supplies	3,819	5,500	5,500		(5,500)				
499	Other Supplies and Materials	2,720	3,500	3,500		(3,500)				
524	Inservice	488	5,000	5,000		(5,000)				
599	Other Charges	9,068	5,000	5,000		(5,000)				
735	Health Equipment	9,577	5,500	5,500		(5,500)				
	Total Health Service	388,925	660,690	660,690	0	(660,690)				
72130	<u>Other Student Support</u>									
123	Guidance Personnel	531,343	667,000	607,000		(667,000)				
189	Other Salaries and Wages	86,190	96,184	181,084		(96,184)				
201	Social Security	46,374	57,566	59,471		(57,566)				
204	State Retirement	61,507	57,650	59,891		(57,650)				
207	Medical Insurance	65,836	78,790	78,790		(78,790)				
212	Employer Medicare	11								
322	Evaluating and Testing	40,000	40,000	40,000		(40,000)				
344	Payments to Schools - Other	80,000	80,000	80,000		(80,000)				
355	Travel	2,690	5,000	5,000		(5,000)				
399	Other Contracted Services	24,412	25,000	25,000		(25,000)				
499	Other Supplies and Materials	4,000	4,000	4,000		(4,000)				
524	Inservice	0	3,000	3,000		(3,000)				
599	Other Charges	1,740	10,000	10,000		(10,000)				
	Total Other Student Support	944,103	1,124,190	1,153,236	0	(1,124,190)				
72210	<u>Regular Instruction Program</u>									
105	Supervisor/Director	42,100	45,100	65,100		(45,100)				
129	Librarians	426,777	475,000	455,000		(475,000)				
161	Secretary(s)	201,768	220,000	220,000		(220,000)				
162	Clerical Personnel	215,804	255,000	255,000		(255,000)				
189	Other Salaries and Wages	21,069	20,000	20,000		(20,000)				
201	Social Security	66,364	78,803	78,803		(78,803)				
204	State Retirement	85,188	103,692	103,692		(103,692)				
207	Medical Insurance	154,660	177,615	177,615		(177,615)				
212	Employer Medicare	23	0	0		0				
336	Maint and Repair Services - Equipment	4,000	4,000	4,000		(4,000)				
355	Travel	1,081	5,000	5,000		(5,000)				
399	Other Contracted Services	14,680	16,000	16,000		(16,000)				
432	Library Books and Media	8,000	8,000	8,000		(8,000)				
499	Other Supplies and Materials	3,168	6,000	6,000		(6,000)				
524	In-Service/Staff Development	276	2,000	2,000		(2,000)				
701	Administration Equipment	0	0	54,847		0				
722	Regular Instruction Equipment	10,000	10,000	10,000		(10,000)				
790	Other Equipment	6,790	50,000	120,000		(50,000)				
	Total Regular Instruction Program	1,261,748	1,476,210	1,601,057	0	(1,476,210)				
72220	<u>Special Education Program</u>									
105	Supervisor/Director	72,938	84,088	84,088		(84,088)				
189	Other Salaries and Wages	5,000	5,000	5,000		(5,000)				
196	In-Service Training	425	2,000	2,000		(2,000)				
201	Social Security	5,843	6,968	6,968		(6,968)				

Account No.	Description	Actual	Original	Amended	Estimate	Difference	CY	PY		
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	MOE Total	MOE Total		
							2,956,289	5,843,687	-2,887,398	-54.99
204	State Retirement	6,338	7,742	7,742		(7,742)				
207	Medical Insurance	7,900	8,100	8,100		(8,100)				
336	Maint and Repair Services - Equipment	794	5,000	5,000		(5,000)				
355	Travel	7,045	7,500	7,500		(7,500)				
524	In-Service Training	2,231	7,000	7,000		(7,000)				
	Total Special Education Program	108,514	133,398	133,398	0	(133,398)				
72230	<u>Career and Technical Education Program</u>									
105	Supervisor/Director	167,860	173,500	173,500		(173,500)				
189	Other Salaries and Wages	2,000	2,000	121,230		(2,000)				
201	Social Security	7,488	13,426	22,547		(13,426)				
204	State Retirement	7,204	7,531	19,880		(7,531)				
207	Medical Insurance	7,542	8,100	32,400		(8,100)				
336	Maint and Repair Services - Equipment	0	3,000	3,000		(3,000)				
355	Travel	766	2,000	2,000		(2,000)				
399	Other Contracted Services	0	0	5,000		0				
499	Other Supplies and Materials	1,094	3,000	45,700		(3,000)				
524	In-Service Training	0	0	34,400		0				
790	Other Equipment	0	0	47,458		0				
	Total Vocational Education Program	193,954	212,557	507,115	0	(212,557)				
72250	<u>Technology</u>									
105	Supervisor	68,253	73,713	73,713		(73,713)				
189	Other Salaries and Wages	5,167	10,000	10,000		(10,000)				
201	Social Security	5,589	6,197	6,197		(6,197)				
204	State Retirement	8,198	9,582	9,582		(9,582)				
207	Medical Insurance	7,900	8,100	8,100		(8,100)				
336	Maint and Repair Services - Equipment	1,350	10,000	10,000		(10,000)				
350	Internet Connectivity	92,786	105,000	105,000		(105,000)				
355	Travel	354	2,000	2,000		(2,000)				
399	Other Contracted Services	97,633	105,000	105,000		(105,000)				
499	Other Supplies and Materials	1,870	2,000	2,000		(2,000)				
722	Regular Instruction Equipment	31,505	120,000	120,000		(120,000)				
	Total Technology	320,605	451,592	451,592	0	(451,592)				
72290	<u>Other Programs</u>									
215	On-Behalf Payments for OPEB	63,566	35,000	35,000		(35,000)				
	Total Other Programs	63,566	35,000	35,000	0	(35,000)				
72310	<u>Board of Education</u>									
191	Board and Committee Members Fees	9,059	16,800	16,800		(16,800)				
196	In-Service Training	3,381	12,000	12,000		(12,000)				
201	Social Security	547	2,203	2,203		(2,203)				
305	Audit Services	27,500	35,000	35,000		(35,000)				
320	Dues and Memberships	19,220	32,000	32,000		(32,000)				
331	Legal Services	35,426	40,000	40,000		(40,000)				
355	Travel	0	5,000	5,000		(5,000)				
399	Other Contracted Services	16,947	17,000	17,000		(17,000)				
506	Liability Insurance	76,224	150,000	150,000		(150,000)				
510	Trustees Commission	132,008	140,000	140,000		(140,000)				
513	Workers Compensation Insurance	166,339	250,000	250,000		(250,000)				
515	Liability Claims	500	0	0		0				
534	Refund to Applicant for Criminal Investigation	0	6,200	6,200		(6,200)				
599	Other Charges	7,434	10,000	10,000		(10,000)				
	Total Board of Education	494,585	716,203	716,203	0	(716,203)				
72320	<u>Director of Schools</u>									
101	County Official/Administrative Officer	115,000	125,000	125,000		(125,000)				
117	Career Ladder Program	0	1,000	1,000		(1,000)				
161	Secretary(s)	96,768	108,000	108,000		(108,000)				
201	Social Security	16,062	17,901	17,901		(17,901)				
204	State Retirement	20,859	24,037	24,037		(24,037)				
207	Medical Insurance	11,900	14,000	14,000		(14,000)				
307	Communication	244	3,000	3,000		(3,000)				
336	Maint and Repair Services - Equipment	11,332	20,000	20,000		(20,000)				
348	Postal Charges	0	1,000	1,000		(1,000)				
355	Travel	2,178	3,400	3,400		(3,400)				
399	Other Contracted Service	672	5,000	5,000		(5,000)				
435	Office Supplies	1,726	2,500	2,500		(2,500)				
499	Other Supplies and Materials	2,725	3,500	3,500		(3,500)				
599	Other Charges	14,349	0	0		0				
	Total Office of the Superintendent	293,815	328,338	328,338	0	(328,338)				
72410	<u>Office of the Principal</u>									
104	Principals	673,634	780,000	780,000		(780,000)				
139	Assistant Principals	517,280	570,000	570,000		(570,000)				
189	Other Salaries and Wages	89,100	96,184	96,184		(96,184)				
201	Social Security	95,556	110,504	110,504		(110,504)				
204	State Retirement	112,841	125,892	125,892		(125,892)				
207	Medical Insurance	134,327	158,612	158,612		(158,612)				

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Amended Estimate 2023-2024	Estimate 2024-2025	Difference 2024-2025	CY	PY		
							MOE Total 2,956,289	MOE Total 5,843,687		
348	Postal Charges	1,600	1,600	1,600		(1,600)				
355	Travel	292	3,600	3,600		(3,600)				
399	Other Contracted Services	135,991	168,000	168,000		(168,000)				
701	Administration Equipment	32,444	0	0		0				
	Total Office of the Principal	1,793,065	2,014,392	2,014,392	0	(2,014,392)				
72510	<u>Fiscal Services</u>									
399	Other Contracted Services	45,000	50,000	50,000		(50,000)				
	Total Fiscal Services	45,000	50,000	50,000	0	(50,000)				
72610	<u>Operation of Plant</u>									
307	Communication	39,481	50,000	50,000		(50,000)				
399	Other Contracted Services	717,290	775,000	775,000		(775,000)				
410	Custodial Supplies	34,018	38,500	38,500		(38,500)				
415	Electricity	883,028	975,000	975,000		(975,000)				
434	Natural Gas	85,127	200,000	185,000		(200,000)				
454	Water and Sewer	285,921	315,000	315,000		(315,000)				
499	Other Supplies and Materials	332	3,500	3,500		(3,500)				
501	Boiler Insurance	8,412	10,000	10,000		(10,000)				
502	Building and Contents Insurance	177,538	200,000	200,000		(200,000)				
790	Other Equipment	0	0	15,000		0				
	Total Operation of Plant	2,231,147	2,567,000	2,567,000	0	(2,567,000)				
72620	<u>Maintenance of Plant</u>									
105	Supervisor/Director	63,135	73,713	73,713		(73,713)				
161	Secretary(s)	12,303	13,489	13,489		(13,489)				
189	Other Salaries and Wages	223,230	270,000	270,000		(270,000)				
201	Social Security	23,207	27,275	27,275		(27,275)				
204	State Retirement	35,376	42,214	42,214		(42,214)				
207	Medical Insurance	44,829	47,967	47,967		(47,967)				
335	Maint & Repair Services - Building	461,802	347,600	347,600		(347,600)				
336	Maint & Repair Services - Equipment	178,716	264,000	264,000		(264,000)				
355	Travel	3,920	5,000	5,000		(5,000)				
399	Other Contracted Services	141,278	231,000	231,000		(231,000)				
418	Equipment and Machinery Parts	0	10,000	10,000		(10,000)				
499	Other Supplies and Materials	0	1,000	1,000		(1,000)				
701	Administrative Equipment	0	0	0		0				
707	Building Improvements	44,607	0	0		0				
717	Maintenance Equipment	0	0	0		0				
718	Motor Vehicles	0	0	0		0				
	Total Maintenance of Plant	1,232,403	1,333,258	1,333,258	0	(1,333,258)				
72710	<u>Transportation</u>									
105	Supervisor/Director	65,000	70,203	71,253		(70,203)				
142	Mechanic(s)	84,639	140,000	140,000		(140,000)				
146	Bus Drivers	679,508	790,000	788,950		(790,000)				
161	Secretary(s)	12,303	13,489	13,489		(13,489)				
201	Social Security	61,781	76,612	76,612		(76,612)				
204	State Retirement	102,435	91,000	91,000		(91,000)				
207	Medical Insurance	107,800	113,000	113,000		(113,000)				
212	Employer Medicare	382	0	0		0				
299	Other Fringe Benefits	17,445	37,500	37,500		(37,500)				
335	Maintenance and Repair Services - Building	0	5,000	5,000		(5,000)				
338	Maintenance and Repair Services - Vehicles	9,596	30,000	30,000		(30,000)				
355	Travel	0	3,000	3,000		(3,000)				
399	Other Contracted Services	39,355	60,000	60,000		(60,000)				
412	Diesel Fuel	153,178	220,000	220,000		(220,000)				
418	Equipment and Machinery Parts	0	2,000	2,000		(2,000)				
424	Garage Supplies	0	4,000	4,000		(4,000)				
425	Gasoline	39,294	45,000	45,000		(45,000)				
433	Lubricants	1,754	12,000	12,000		(12,000)				
442	Propane	45,611	75,000	75,000		(75,000)				
450	Tires and Tubes	17,963	30,000	30,000		(30,000)				
453	Vehicles Parts	62,437	115,000	115,000		(115,000)				
511	Vehicle and Equipment Insurance	44,384	50,000	50,000		(50,000)				
599	Other Charges	0	5,000	5,000		(5,000)				
718	Motor Vehicles	0	80,000	80,000		(80,000)				
729	Transportation Equipment	435,672	478,500	563,265		(478,500)				
790	Other Equipment	0	0	0		0				
	Total Transportation	1,980,537	2,546,304	2,631,069	0	(2,546,304)				
72810	<u>Central and Other</u>									
201	Social Security	210	383	383		(383)				
210	Unemployment Compensation	0	35,000	35,000		(35,000)				
299	Other Fringe Benefits	2,675	5,000	5,000		(5,000)				
316	Contributions	140,000	152,500	152,500		(152,500)				
399	Other Contracted Services	9,876	35,000	35,000		(35,000)				
499	Other Supplies and Materials	13,111	30,000	28,728		(30,000)				
599	Other Charges	47,748	148,980	150,252		(148,980)				

Account No.	Description	Actual	Original	Amended	Estimate	Difference	CY	PY		
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	MOE Total	MOE Total		
	Total Central and Other	213,620	406,863	406,863	0	(406,863)	2,956,289	5,843,687	-2,887,398	-54.99
	Total Support Services	11,722,595	14,245,626	14,778,841	0	(14,245,626)				
73000	<u>Operation of Non-Instructional Services</u>									
73100	<u>Food Service</u>									
105	Supervisor/Director	32,500	36,000	36,000		(36,000)				
165	Cafeteria Personnel	16,800	0	0		0				
201	Social Security	3,528	2,754	2,754		(2,754)				
204	State Retirement	5,192	4,262	4,262		(4,262)				
212	Employer Medicare	244	0	0		0				
	Total Food Service	58,264	43,016	43,016	0	(43,016)				
73300	<u>Community Services</u>									
105	Supervisor/Director	34,126	36,900	9,000		(36,900)				
189	Other Salaries and Wages	60,934	68,000	71,000		(68,000)				
201	Social Security	7,145	8,025	6,120		(8,025)				
204	State Retirement	10,679	12,420	10,179		(12,420)				
207	Medical Insurance	18,911	19,289	19,289		(19,289)				
499	Other Supplies and Materials	4,997	5,000	5,000		(5,000)				
719	Office Equipment	300	5,000	5,000		(5,000)				
	Total Community Services	137,092	154,634	125,588	0	(154,634)				
73400	<u>Early Childhood Education</u>									
105	Supervisor/Director	42,100	45,100	45,100		(45,100)				
116	Teachers	195,989	218,000	218,000		(218,000)				
163	Educational Assistants	66,552	80,000	80,000		(80,000)				
189	Other Salaries and Wages	10,133	12,000	12,000		(12,000)				
198	Non-Certified Substitute Teachers	0	5,000	5,000		(5,000)				
201	Social Security	23,192	27,548	27,548		(27,548)				
204	Retirement	29,301	32,000	32,000		(32,000)				
207	Medical Insurance	51,479	64,940	64,940		(64,940)				
355	Travel	0	500	500		(500)				
399	Other Contracted Services	0	2,000	2,000		(2,000)				
429	Instructional Supplies and Materials	10,642	10,500	10,500		(10,500)				
449	Textbooks-Bound	1,955								
499	Other Supplies and Materials	14,849	10,500	10,500		(10,500)				
524	Inservice	0	2,000	2,000		(2,000)				
790	Other Equipment	10,972	15,000	15,000		(15,000)				
	Total Early Childhood Education	457,164	525,088	525,088	0	(525,088)				
	Total Operation of Non-Instructional Services	652,520	722,738	693,692	0	(722,738)				
76000	<u>Capital Outlay</u>									
76100	<u>Regular Capital Outlay</u>									
304	Architects	0	0	97,072		0				
399	Other Contracted Services	0	0	60,000		0				
706	Building Construction	0	0	790,928		0				
707	Building Improvements	0	0	137,000		0				
790	Other Equipment	0	0	6,000		0				
799	Other Capital Outlay	330,015	2,011,000	2,011,000		(2,011,000)				
	Total Regular Capital Outlay	330,015	2,011,000	3,102,000	0	(2,011,000)				
82300	<u>Other Debt Service</u>									
82330	<u>Education</u>									
620	Debt Service Contribution to Primary Governm	0	0	0		0				
	Total Regular Capital Outlay	0	0	0	0	0				
	Total Estimated Expenditures	31,138,484	38,703,717	41,998,973	0	(38,703,717)				
99000	<u>ESTIMATED OTHER USES</u>									
99100	<u>Transfers Out</u>									
590	Transfers to Other Funds	0	0	0		0				
	Total Estimated Other Uses	0	0	0	0	0				
	Total Estimated Expenditures and Other Uses	31,138,484	38,703,717	41,998,973	0	(38,703,717)				
	Excess of Estimated Revenues Over									
	(Under) Estimated Expenditures	952,872	(7,749,668)	(7,844,826)	2,956,289	10,705,957				
	Estimated Beginning Fund Balances July 1	12,115,861	13,068,733	13,068,733		(13,068,733)				
	Fund Balance Audit Adjustment									
	Estimated Ending Fund Balances June 30	13,068,733	5,319,065	5,223,907	2,956,289	(2,362,776)				

**Hickman County Schools
FY 2025 Budget Worksheet
General Purpose - Fund 141**

Account Number	Account Description	FY 2024 Amended Budget	FY 2025 Draft	Difference
71100	Regular Instruction Program			
116	Teachers	(10,044,910.00)	10,611,956.15	567,046.15
117	Career Ladder Program	(45,000.00)	45,000.00	0.00
128	Homebound Teachers	(10,797.00)	12,000.00	1,203.00
140	Salary Supplements	(414,200.00)	460,000.00	45,800.00
163	Educational Assistants	(423,000.00)	460,000.00	37,000.00
189	Other Salaries & Wages	(60,000.00)	75,000.00	15,000.00
189 DP	Other Salaries & Wages	(345,000.00)	345,000.00	0.00
198	Non-Certified Substitute Teachers	(185,000.00)	175,000.00	(10,000.00)
201	Social Security	(1,069,000.50)	905,680.15	(163,320.35)
201 DP	Social Security	(26,392.50)	26,392.50	0.00
204	State Retirement	(972,254.00)	1,045,744.13	73,490.13
207	Medical Insurance	(2,270,840.00)	2,000,000.00	(270,840.00)
336	Maintenance And Repair Services-Equipment	(16,000.00)	16,000.00	0.00
399	Other Contracted Services	(85,000.00)	65,000.00	(20,000.00)
429	Instructional Supplies And Materials	(125,000.00)	125,000.00	0.00
449	Textbooks	(175,000.00)	175,000.00	0.00
499	Other Supplies And Materials	(10,000.00)	8,000.00	(2,000.00)
722	Regular Instruction Equipment	(100,000.00)	50,000.00	(50,000.00)
Total 71100	Regular Instruction Program	(16,377,394.00)	16,600,772.92	223,378.92
71150	Alternative Instruction Program			
116	Teachers	(189,925.00)	200,000.00	10,075.00
163	Educational Assistants	(22,975.00)	25,000.00	2,025.00
201	Social Security	(16,287.00)	17,212.50	925.50
204	State Retirement	(19,811.00)	20,084.00	273.00
207	Medical Insurance	(33,812.00)	36,178.84	2,366.84
355	Travel	(3,000.00)	3,000.00	0.00
429	Instructional Supplies And Materials	(1,500.00)	1,500.00	0.00
499	Other Supplies And Materials	(1,500.00)	1,500.00	0.00
Total 71150	Alternative Instruction	(288,810.00)	304,475.34	15,665.34
71200	Special Education Program			
116	Teachers	(1,905,733.00)	2,000,000.00	94,267.00
124	Psychological Personnel	(77,203.00)	0.00	(77,203.00)
128	Homebound Teachers	(15,000.00)	15,000.00	0.00
163	Educational Assistants	(408,500.00)	470,000.00	61,500.00
171	Speech Pathologist	(260,000.00)	300,000.00	40,000.00
201	Social Security	(201,971.00)	213,052.50	11,081.50
204	State Retirement	(237,779.00)	253,924.00	16,145.00
207	Medical Insurance	(359,725.00)	384,905.75	25,180.75
399	Other Contracted Services	(250,000.00)	180,000.00	(70,000.00)
499	Other Supplies And Materials	(5,000.00)	5,000.00	0.00
Total 71200	Special Education Program	(3,720,911.00)	3,821,882.25	100,971.25
71300	Career and Technical Education Program			
116	Teachers	(804,760.00)	900,000.00	95,240.00
140	Salary Supplements	(12,000.00)	6,000.00	(6,000.00)
189	Other Salaries & Wages	0.00	14,000.00	14,000.00
198	Non-Certified Substitute Teachers	(20,000.00)	18,000.00	(2,000.00)
201	Social Security	(63,501.59)	71,757.00	8,255.41
204	State Retirement	(68,817.70)	79,598.40	10,780.70
207	Medical Insurance	(113,539.00)	121,486.73	7,947.73
355	Travel	(2,000.00)	2,000.00	0.00
399	Other Contracted Services	(20,000.00)	20,000.00	0.00
429	Instructional Supplies And Materials	(10,000.00)	10,000.00	0.00
449	Textbooks	(7,000.00)	7,000.00	0.00
499	Other Supplies And Materials	(40,000.00)	25,000.00	(15,000.00)
730	Vocational Instruction Equipment	(30,000.00)	20,000.00	(10,000.00)
599	Other Charges	(3,500.00)	3,500.00	3,500.00
790	Other Equipment	(10,000.00)	10,000.00	0.00
Total 71300	Career and Technical	(1,205,118.29)	1,308,342.13	103,223.84

**Hickman County Schools
FY 2025 Budget Worksheet
General Purpose - Fund 141**

Account Number	Account Description	FY 2024 Amended Budget	FY 2025 Draft	Difference
72110	Attendance			
105	Supervisor/Director	(76,854.54)	92,000.00	15,145.46
189	Other Salaries & Wages	(45,002.46)	56,000.00	10,997.54
201	Social Security	(9,218.00)	11,322.00	2,104.00
204	State Retirement	(8,312.00)	12,481.60	4,169.60
207	Medical Insurance	(17,244.00)	18,451.08	1,207.08
355	Travel	(3,000.00)	3,000.00	0.00
399	Other Contracted Service	(20,000.00)	20,000.00	0.00
499	Other Supplies And Materials	(3,000.00)	2,000.00	(1,000.00)
524	Inservice	(1,000.00)	1,000.00	0.00
719	Office Equipment	(6,000.00)	5,000.00	(1,000.00)
Total 72110	Attendance	(189,631.00)	221,254.68	31,623.68
72120	Health Services			
105	Supervisor/Director	(71,253.00)	75,000.00	3,747.00
131	Medical Personnel	(360,000.00)	380,000.00	20,000.00
189	Other Salaries & Wages	(55,747.00)	57,000.00	1,253.00
201	Social Security	(37,248.00)	39,168.00	1,920.00
204	State Retirement	(47,354.00)	46,080.00	(1,274.00)
207	Medical Insurance	(53,588.00)	57,339.16	3,751.16
355	Travel	(5,000.00)	4,000.00	(1,000.00)
399	Other Contracted Services	(6,000.00)	57,271.00	51,271.00
413	Drugs And Medical Supplies	(5,500.00)	5,500.00	0.00
499	Other Supplies And Materials	(3,500.00)	3,500.00	0.00
524	Inservice	(5,000.00)	4,000.00	(1,000.00)
599	Other Charges	(5,000.00)	5,000.00	0.00
735	Health Equipment	(5,500.00)	5,500.00	0.00
Total 72120	Health Services	(660,690.00)	739,358.16	78,668.16
72120	Health Services (Project AWARE)			
105	Supervisor/Director		64,800.00	64,800.00
130	Social Workers		144,000.00	144,000.00
201	Social Security		15,973.20	15,973.20
204	State Retirement		18,792.00	18,792.00
207	Medical Insurance		30,000.00	30,000.00
355	Travel		3,000.00	3,000.00
399	Other Contracted Services		10,000.00	10,000.00
499	Other Supplies And Materials		10,000.00	10,000.00
524	Inservice		2,000.00	2,000.00
599	Other Charges		5,000.00	5,000.00
Total 72120	Health Services (Project AWARE)		303,565.20	303,565.20
72130	Other Student Support			
123	Guidance Personnel	(607,000.00)	685,000.00	78,000.00
189	Other Salaries & Wages	(181,084.00)	190,000.00	8,916.00
201	Social Security	(59,470.85)	66,937.50	7,466.65
204	State Retirement	(59,891.00)	74,884.80	14,993.80
207	Medical Insurance	(78,790.00)	84,305.30	5,515.30
322	Evaluation And Testing	(40,000.00)	30,000.00	(10,000.00)
344	Payments To Schools-Other	(80,000.00)	80,000.00	0.00
355	Travel	(8,000.00)	8,000.00	0.00
399	Other Contracted Services	(25,000.00)	25,000.00	0.00
499	Other Supplies And Materials	(4,000.00)	4,000.00	0.00
524	Inservice	(3,000.00)	3,000.00	0.00
599	Other Charges	(7,000.00)	7,000.00	0.00
Total 72130	Other Student Support	(1,153,235.85)	1,258,127.60	104,891.75

**Hickman County Schools
FY 2025 Budget Worksheet
General Purpose - Fund 141**

Account Number	Account Description	FY 2024 Amended Budget	FY 2025 Draft	Difference
72210	Regular Instruction Program			
105	Supervisor/Director	(65,100.00)	121,000.00	55,900.00
129	Librarians	(455,000.00)	485,000.00	30,000.00
161	Secretary(s)	(220,000.00)	235,000.00	15,000.00
162	Clerical Personnel	(255,000.00)	272,000.00	17,000.00
189	Other Salaries & Wages	(20,000.00)	20,000.00	0.00
201	Social Security	(78,803.00)	86,674.50	7,871.50
204	State Retirement	(103,692.00)	113,174.40	9,482.40
207	Medical Insurance	(177,615.00)	190,048.05	12,433.05
336	Maintenance And Repair Services-Equipment	(4,000.00)	4,000.00	0.00
355	Travel	(5,000.00)	2,500.00	(2,500.00)
399	Other Contracted Services	(16,000.00)	16,000.00	0.00
432	Library Books/Media	(8,000.00)	8,000.00	0.00
499	Other Supplies And Materials	(6,000.00)	5,000.00	(1,000.00)
524	Inservice	(2,000.00)	2,000.00	0.00
701	Administration Equipment	(54,846.74)	0.00	(54,846.74)
722	Regular Instruction Equipment	(10,000.00)	0.00	(10,000.00)
790	Other Equipment	(120,000.00)	50,000.00	(70,000.00)
Total 72210	Regular Instruction Program	(1,601,056.74)	1,610,396.95	9,340.21
72220	Special Education Program			
105	Supervisor/Director	(84,088.00)	96,742.00	12,654.00
124	Psychological Personnel	0.00	80,000.00	80,000.00
131	Medical Personnel		65,335.00	65,335.00
189	Other Salaries & Wages	(5,000.00)	5,000.00	0.00
196	In-Service Training	(2,000.00)	2,000.00	0.00
201	Social Security	(6,968.00)	19,054.39	12,086.39
204	State Retirement	(7,742.00)	19,682.94	11,940.94
207	Medical Insurance	(8,100.00)	8,667.00	567.00
336	Maintenance And Repair Services-Equipment	(5,000.00)	5,000.00	0.00
355	Travel	(7,500.00)	7,500.00	0.00
524	Inservice	(7,000.00)	4,000.00	(3,000.00)
Total 72220	Special Education Program	(133,398.00)	312,981.33	179,583.33
72230	Career and Technical Education Program			
105	Supervisor/Director	(85,999.84)	89,613.00	3,613.16
201	Social Security	(6,579.24)	6,855.39	276.15
204	State Retirement	(7,531.00)	5,699.39	(1,831.61)
207	Medical Insurance	(8,100.00)	8,667.00	567.00
336	Maintenance And Repair Services-Equipment	(3,000.00)	3,000.00	0.00
355	Travel	(2,000.00)	2,000.00	0.00
499	Other Supplies And Materials	(3,000.00)	3,000.00	0.00
Total 72230	Career and Technical	(116,210.08)	118,834.78	2,624.70
72250	Technology			
105	Supervisor/Director	(73,713.00)	74,816.00	1,103.00
189	Other Salaries & Wages	(10,000.00)	70,659.00	60,659.00
201	Social Security	(6,197.00)	11,128.84	4,931.84
204	State Retirement	(9,582.00)	14,510.93	4,928.93
207	Medical Insurance	(8,100.00)	8,667.00	567.00
336	Maintenance And Repair Services-Equipment	(10,000.00)	10,000.00	0.00
350	Internet Connectivity	(105,000.00)	105,000.00	0.00
355	Travel	(2,000.00)	2,000.00	0.00
399	Other Contracted Services	(105,000.00)	90,000.00	(15,000.00)
499	Other Supplies And Materials	(2,000.00)	2,000.00	0.00
722	Regular Instruction Equipment	(120,000.00)	120,000.00	0.00
Total 72250	Technology	(451,592.00)	508,781.77	57,189.77
72290	Other Programs			
215	On-Behalf Payments For Opeb	(35,000.00)	35,000.00	0.00
Total 72290	Other Programs	(35,000.00)	35,000.00	0.00

**Hickman County Schools
FY 2025 Budget Worksheet
General Purpose - Fund 141**

Account Number	Account Description	FY 2024 Amended Budget	FY 2025 Draft	Difference
72310	Board Of Education			
191	Board And Committee Members Fees	(16,800.00)	16,800.00	0.00
196	In-Service Training	(12,000.00)	12,000.00	0.00
201	Social Security	(2,203.00)	2,203.00	0.00
207	Medical Insurance		15,800.00	15,800.00
305	Audit Services	(35,000.00)	35,000.00	0.00
320	Dues And Memberships	(32,000.00)	32,000.00	0.00
331	Legal Services	(40,000.00)	40,000.00	0.00
355	Travel	(5,000.00)	5,000.00	0.00
399	Other Contracted Services	(17,000.00)	17,000.00	0.00
506	Liability Insurance	(150,000.00)	150,000.00	0.00
510	Trustee's Commission	(140,000.00)	140,000.00	0.00
513	Workman's Compensation Insurance	(250,000.00)	240,000.00	(10,000.00)
534	Refund To Applicant For Criminal Investigation	(6,200.00)	1,000.00	(5,200.00)
599	Other Charges	(10,000.00)	10,000.00	0.00
Total 72310	Board Of Education	(716,203.00)	716,803.00	600.00
72320	Director Of Schools			
101	County Official/Administrative Officer	(125,000.00)	125,000.00	0.00
117	Career Ladder Program	(1,000.00)	0.00	(1,000.00)
161	Secretary(s)	(108,000.00)	116,000.00	8,000.00
201	Social Security	(17,901.00)	18,436.50	535.50
204	State Retirement	(24,037.00)	24,984.40	947.40
207	Medical Insurance	(14,000.00)	14,980.00	980.00
307	Communication	(3,000.00)	3,000.00	0.00
336	Maintenance And Repair Services-Equipment	(20,000.00)	15,000.00	(5,000.00)
348	Postal Charges	(1,000.00)	1,000.00	0.00
355	Travel	(3,400.00)	1,400.00	(2,000.00)
399	Other Contracted Services	(5,000.00)	5,000.00	0.00
435	Office Supplies	(2,500.00)	2,500.00	0.00
499	Other Supplies And Materials	(3,500.00)	3,500.00	0.00
Total 72320	Director Of Schools	(328,338.00)	330,800.90	2,462.90
72410	Office Of The Principal			
104	Principals	(780,000.00)	800,000.00	20,000.00
139	Assistant Principals	(570,000.00)	650,000.00	80,000.00
189	Other Salaries & Wages	(96,184.00)	101,507.00	5,323.00
201	Social Security	(110,504.00)	118,690.29	8,186.29
204	State Retirement	(125,892.00)	139,635.63	13,743.63
207	Medical Insurance	(158,612.00)	169,714.84	11,102.84
348	Postal Charges	(1,600.00)	1,000.00	(600.00)
355	Travel	(3,600.00)	3,000.00	(600.00)
399	Other Contracted Services	(60,000.00)	50,000.00	(10,000.00)
399 CES	Other Contracted Services	(13,500.00)	12,500.00	(1,000.00)
399 CIS	Other Contracted Services	(13,500.00)	12,500.00	(1,000.00)
399 EHES	Other Contracted Services	(13,500.00)	12,500.00	(1,000.00)
399 EHHS	Other Contracted Services	(13,500.00)	12,500.00	(1,000.00)
399 EHIS	Other Contracted Services	(13,500.00)	12,500.00	(1,000.00)
399 EHMS	Other Contracted Services	(13,500.00)	12,500.00	(1,000.00)
399 HCMS	Other Contracted Services	(13,500.00)	12,500.00	(1,000.00)
399 HCMS	Other Contracted Services	(13,500.00)	13,000.00	(500.00)
Total 72410	Office Of The Principal	(2,014,392.00)	2,134,047.76	119,655.76
72510	Fiscal Services			
399	Other Contracted Services	(50,000.00)		(50,000.00)
Total 72510	Fiscal Services	(50,000.00)	0.00	(50,000.00)
72610	Operation Of Plant			
307	Communication	(50,000.00)	50,000.00	0.00
399	Other Contracted Services	(775,000.00)	829,250.00	54,250.00
410	Custodial Supplies	(38,500.00)	38,500.00	0.00
415	Electricity	(975,000.00)	1,000,000.00	25,000.00
434	Natural Gas	(185,000.00)	160,000.00	(25,000.00)
454	Water And Sewer	(315,000.00)	325,000.00	10,000.00
499	Other Supplies And Materials	(3,500.00)	3,500.00	0.00
501	Boiler Insurance	(10,000.00)	10,500.00	500.00
502	Building And Contents Insurance	(200,000.00)	250,000.00	50,000.00
790	Other Equipment	(15,000.00)	15,000.00	0.00
Total 72610	Operation Of Plant	(2,567,000.00)	2,681,750.00	114,750.00

**Hickman County Schools
FY 2025 Budget Worksheet
General Purpose - Fund 141**

Account Number	Account Description	FY 2024 Amended Budget	FY 2025 Draft	Difference
72620	Maintenance Of Plant			
105	Supervisor/Director	(73,713.00)	74,816.00	1,103.00
161	Secretary(s)	(13,489.00)	23,000.00	9,511.00
189	Other Salaries & Wages	(270,000.00)	230,000.00	(40,000.00)
201	Social Security	(27,275.00)	25,077.92	(2,197.08)
204	State Retirement	(42,214.00)	41,782.64	(431.36)
207	Medical Insurance	(47,967.00)	51,324.69	3,357.69
335	Maintenance And Repair Services-Buildings	(347,600.00)	350,000.00	2,400.00
336	Maintenance And Repair Services-Equipment	(264,000.00)	275,000.00	11,000.00
355	Travel	(5,000.00)	3,000.00	(2,000.00)
399	Other Contracted Services	(231,000.00)	250,000.00	19,000.00
418	Equipment And Machinery Parts	(10,000.00)	10,000.00	0.00
499	Other Supplies And Materials	(1,000.00)	1,000.00	0.00
Total 72620	Maintenance Of Plant	(1,333,258.00)	1,335,001.25	1,743.25
72710	Transportation			
105	Supervisor/Director	(71,253.00)	74,816.00	3,563.00
142	Mechanic(s)	(140,000.00)	130,000.00	(10,000.00)
146	Bus Drivers	(713,950.00)	770,000.00	56,050.00
146 SE	Bus Drivers	(75,000.00)	95,000.00	20,000.00
161	Secretary(s)	(13,489.00)	23,000.00	9,511.00
201	Social Security	(70,874.50)	76,332.92	5,458.42
201 SE	Social Security	(5,737.50)	7,267.50	1,530.00
204	State Retirement	(82,727.50)	118,141.41	35,413.91
204 SE	State Retirement	(8,272.50)	11,248.00	2,975.50
207	Medical Insurance	(113,000.00)	120,910.00	7,910.00
299	Other Fringe Benefits	(37,500.00)	25,000.00	(12,500.00)
335	Maintenance And Repair Services-Buildings	(5,000.00)	5,000.00	0.00
338	Maintenance And Repair Services-Vehicles	(30,000.00)	30,000.00	0.00
355	Travel	(3,000.00)	3,000.00	0.00
399	Other Contracted Services	(60,000.00)	60,000.00	0.00
412	Diesel Fuel	(220,000.00)	200,000.00	(20,000.00)
418	Equipment And Machinery Parts	(2,000.00)	2,000.00	0.00
424	Garage Supplies	(4,000.00)	3,000.00	(1,000.00)
425	Gasoline	(45,000.00)	45,000.00	0.00
433	Lubricants	(12,000.00)	12,000.00	0.00
442	Propane Gas	(75,000.00)	70,000.00	(5,000.00)
450	Tires And Tubes	(30,000.00)	25,000.00	(5,000.00)
453	Vehicle Parts	(115,000.00)	100,000.00	(15,000.00)
511	Vehicle And Equipment Insurance	(50,000.00)	65,000.00	15,000.00
599	Other Charges	(5,000.00)	5,000.00	0.00
718	Motor Vehicles	(80,000.00)	0.00	(80,000.00)
729	Transportation Equipment	(478,500.00)	500,000.00	21,500.00
Total 72710	Transportation	(2,546,304.00)	2,576,715.84	30,411.84
72810	Central And Other			
201	Social Security	(383.00)	382.50	(0.50)
210	Unemployment Compensation	(35,000.00)	20,000.00	(15,000.00)
299	Other Fringe Benefits	(5,000.00)	5,000.00	0.00
316	Contributions	(152,500.00)	50,000.00	(102,500.00)
399	Other Contracted Services	(35,000.00)	35,000.00	0.00
499	Other Supplies And Materials	(8,727.75)	15,000.00	6,272.25
499 SS	Other Supplies And Materials	(20,000.00)	15,000.00	(5,000.00)
599	Other Charges		25,000.00	25,000.00
Total 72810	Central And Other	(256,610.75)	165,382.50	(91,228.25)

**Hickman County Schools
FY 2025 Budget Worksheet
General Purpose - Fund 141**

Account Number	Account Description	FY 2024 Amended Budget	FY 2025 Draft	Difference
73000	Operation Of Non-Instructional Services			
73100	Food Service			
105	Supervisor/Director	(36,000.00)	37,500.00	1,500.00
201	Social Security	(2,754.00)	2,868.75	114.75
204	State Retirement	(4,262.00)	4,440.00	178.00
Total 73100	Food Service	(43,016.00)	44,808.75	1,792.75
73300	Community Services			
105	FRC Supervisor/Director	(4,500.00)	0.00	(4,500.00)
105	FRE Supervisor/Director	(4,500.00)	0.00	(4,500.00)
189	Other Salaries & Wages	(5,065.84)	5,000.00	(65.84)
189	FRC Other Salaries & Wages	(36,888.33)	38,733.00	1,844.67
189	FRE Other Salaries & Wages	(29,045.83)	30,815.00	1,769.17
201	Social Security	(1,076.18)	382.50	(693.68)
201	FRC Social Security	(2,821.96)	2,963.07	141.11
201	FRE Social Security	(2,222.01)	2,357.35	135.34
204	State Retirement	(10,179.00)	8,826.48	(1,352.52)
207	Medical Insurance	(19,289.00)	16,200.00	(3,089.00)
499	FRC Other Supplies And Materials	(2,500.00)	2,500.00	0.00
499	FRE Other Supplies And Materials	(2,500.00)	2,500.00	0.00
719	Office Equipment	(5,000.00)	5,000.00	0.00
Total 73300	Community Services	(125,588.15)	115,277.41	(10,310.74)
73400	Early Childhood Education			
105	Supervisor/Director	(45,100.00)	47,100.00	2,000.00
116	Teachers	(218,000.00)	225,940.00	7,940.00
163	Educational Assistants	(80,000.00)	85,477.00	5,477.00
189	Other Salaries & Wages	(12,000.00)	12,000.00	0.00
198	Non-Certified Substitute Teachers	(5,000.00)	5,000.00	0.00
201	Social Security	(27,548.00)	28,727.05	1,179.05
204	State Retirement	(32,000.00)	25,911.06	(6,088.94)
207	Medical Insurance	(47,033.78)	50,326.14	3,292.36
355	Travel	(500.00)	500.00	500.00
399	Other Contracted Services	0.00	0.00	0.00
429	Instructional Supplies And Materials	(10,500.00)	10,500.00	10,500.00
499	Other Supplies And Materials	(14,500.00)	14,500.00	14,500.00
524	Inservice	0.00	2,000.00	2,000.00
790	Other Equipment	(32,906.22)	19,100.00	19,100.00
Total 73400	Early Childhood Education	(525,088.00)	527,081.26	1,993.26
76000	Capital Outlay			
76100	Regular Capital Outlay			
799	Other Capital Outlay	(2,011,000.00)	833,000.00	(1,178,000.00)
Total 76100	Regular Capital Outlay	(2,011,000.00)	833,000.00	(1,178,000.00)
Total For Fund:	141	(38,449,844.86)	38,604,441.78	154,596.92

**Hickman County Schools
FY 2025 Budget Worksheet
General Purpose - Fund 141**

Account Number	Account Description	FY 2024 Amended Budget	FY 2025 Draft	Difference
(Draft - Revenues)				
40110	Current Property Tax	2,974,879.00	2,956,289.00	(18,590.00)
40120	Trustee's Collections - Prior Year	65,000.00	65,000.00	0.00
40125	Trustee's Collections - Bankruptcy	500.00	500.00	0.00
40130	Cir Clk/Clk & Master Collections-Pr Yr	47,000.00	47,000.00	0.00
40140	Interest And Penalty	15,000.00	15,000.00	0.00
40161	Payments In Lieu Of Taxes - T. V. A.	4,000.00	4,000.00	0.00
40162	Payments In Lieu Of Taxes-Local	6,000.00	6,000.00	0.00
40210	Local Option Sales Tax	2,455,008.00	2,455,008.00	0.00
40270	Business Tax	35,000.00	35,000.00	0.00
41110	Marriage Licenses	1,300.00	1,300.00	0.00
43517	Tuition - Other	2,000.00	2,000.00	0.00
43570	Receipts From Individual Schools	30,000.00	30,000.00	0.00
43582	Community Service Fees - Adults	200.00	200.00	0.00
44120	Lease/Rentals/PPP	10,000.00	10,000.00	0.00
44170	Miscellaneous Refunds	30,000.00	30,000.00	0.00
44530	Sale Of Equipment	15,000.00	15,000.00	0.00
44560	Damages Recovered From Individuals	3,000.00	3,000.00	0.00
44570	Contributions & Gifts	15,000.00	15,000.00	0.00
46175	On-Behalf Contributions For OPEB	35,000.00	35,000.00	0.00
46510	Tennessee Investment in Student	23,886,562.00	24,107,940.29	221,378.29
46511	Basic Education Program	0.00	0.00	0.00
46515	Early Childhood Education	493,047.45	493,047.45	0.00
46520	School Food Service	22,000.00	22,000.00	0.00
46550	Driver Education	5,000.00	5,000.00	0.00
46590	Other State Education Funds	240,000.00	240,000.00	0.00
46610	Career Ladder Program	45,000.00	45,000.00	0.00
46790	Other Vocational	0.00	0.00	0.00
46851	State Revenue Sharing -T.V.A.	230,000.00	230,000.00	0.00
46980	Other State Grants	124,846.74	124,846.74	0.00
46981	Safe Schools	0.00	0.00	0.00
47640	Rotc Reimbursement	70,000.00	70,000.00	0.00
48990	Other	258,804.00	258,804.00	0.00
49700	Insurance Recovery	10,000.00	10,000.00	0.00
49800	Transfers In	25,000.00	25,000.00	0.00
Total Revenues		31,154,147.19	31,356,935.48	202,788.29

Draft Revenue	\$ 31,356,935.48	
Draft Expenditures	\$ 38,604,441.78	
Draft Expenditures in excess of Revenues	\$ 7,247,506.30	
Draft Projected Expenditures (93.98%)	\$ 36,282,346.85	93.98%
Draft Projected (93.38%) Expenditures in excess of Revenues	\$ 4,925,411.37	
Targeted Expenditures based on \$2.2 million in excess of revenues	\$ 33,556,935.48	

Notes:

Draft does not include the following fullwin reimbursable grants:

Innovative School Model

Give 2 Grant