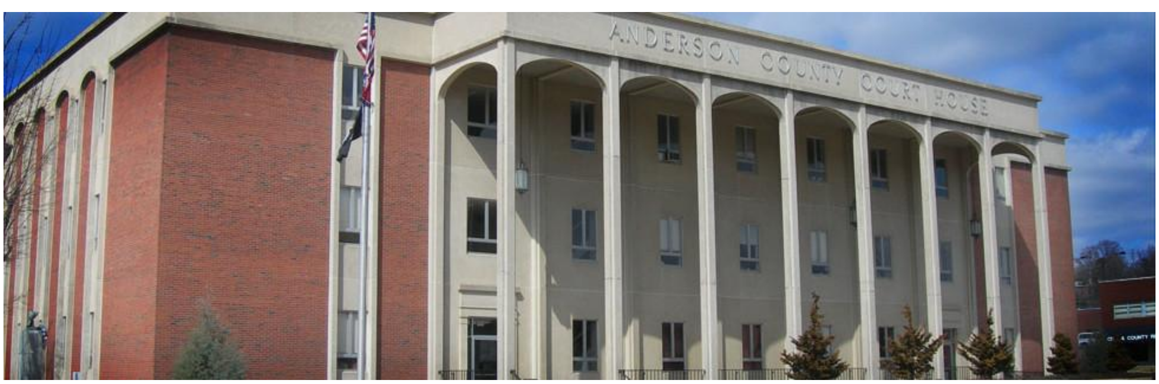
ANDERSON COUNTY GOVERNMENT
FY 2025/2026

ANNUAL BUDGET DOCUMENT



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ANDERSON COUNTY GOVERNMENT
FY 2025/2026

COUNTY MAYOR
Terry Frank

BOARD OF COMMISSIONERS
Tyler Mayes, Chairman (District 1)
Anthony Allen (District 6)
Joshua Anderson District 3)
Sabra Beauchamp (District 7)
Ebony Capshaw (District 6)
Michael Foster (District 2)
Tim Isbel (District 4)
Robert McKamey (District 5)
Denise Palmer (District 2)
Bob Smallridge (District 8)
Shelly Vandagriff (District 3)
Stephen Verran (District 7)
Shain Vowell (District 4)
Tracy Wandell, (District 1)
Jerry White (District 5)
Phil Yager (District 8)

DIRECTOR OF FINANCE
Robby Holbrook

BUDGET COMMITTEE
Commissioner Shain Vowell, Chairman
Commissioner Denise Palmer, Vice-Chair
Commissioner Anthony Allen
Commissioner Sabra Beauchamp
Commissioner Tyler Mayes
Commissioner Bob Smallridge
Commissioner Shelly Vandagriff
Commissioner Jerry White

ANDERSON COUNTY GOVERNMENT
FY 2025/2026

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INTRODUCTORY SECTION

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ANDERSON COUNTY GOVERNMENT
REVENUE SUMMARIES

FUND DESCRIPTION		2023-2024 ACTUAL	2024-2025 UNAUDITED ACTUAL	2025-2026 ESTIMATED
101	County General Fund	$32,829,237	$36,216,986	$44,477,674
115	Library Fund	660,978	670,846	$597,265
116	Solid Waste / Sanitation Fund	2,136,317	2,355,996	$2,521,252
118	Ambulance Fund *	6,510,389	-	-
122	Drug Control Fund	51,365	45,200	$62,500
127	Channel 95 Fund	172,467	178,100	$185,000
128	Tourism Fund	729,183	991,972	$849,000
131	Highway / Public Works Fund	4,914,699	5,095,505	$7,742,948
141	General Purpose School Fund	67,583,566	77,942,146	$77,776,647
143	Central Cafeteria Fund	4,739,345	4,555,312	$4,226,840
151	General Debt Service Fund	1,877,583	1,948,173	$1,949,430
152	Rural School Debt Service Fund	1,787,627	2,607,980	$1,108,845
156	High School Debt Service Fund	1,821,471	1,892,870	$1,940,484
171	Capital Project Fund	424,464	1,174,084	$430,291
177	Education Capital Projects Fund	897,486	912,268	$924,766
263	Anderson County Benefit Plan Fund	4,593,117	4,725,477	$5,450,000
	TOTAL REVENUES	**$ 131,729,294**	**$ 141,312,915**	**$ 150,242,942**

ANDERSON COUNTY GOVERNMENT
EXPENDITURE SUMMARIES

	FUND DESCRIPTION	2023-2024 ACTUAL	2024-2025 UNAUDITED ACTUAL	2025-2026 ESTIMATED
101	County General Fund	$30,163,102	$33,944,527	$45,560,921
115	Library Fund	673,398	682,047	$698,227
116	Solid Waste / Sanitation Fund	2,004,799	2,104,225	$2,703,791
118	Ambulance Fund *	6,644,992	7,151,943	-
122	Drug Control Fund	68,087	14,167	$60,000
127	Channel 95 Fund	171,003	180,289	$198,663
128	Tourism Fund	588,472	1,075,915	$850,961
131	Highway / Public Works Fund	5,811,322	4,157,539	$7,862,448
141	General Purpose School Fund	71,705,688	77,878,352	$78,135,202
143	Central Cafeteria Fund	3,814,245	4,104,752	$4,802,712
151	General Debt Service Fund	1,757,310	1,783,507	$1,797,019
152	Rural School Debt Service Fund	1,875,514	1,736,195	$1,724,263
156	High School Debt Service Fund	1,930,189	1,919,242	$1,940,006
171	Capital Project Fund	174,364	1,126,744	$430,291
177	Education Capital Projects Fund	691,303	815,328	$924,766
263	Anderson County Benefit Plan Fund	4,954,699	5,161,304	$5,578,012
	TOTAL EXPENDITURES	**$ 133,028,487**	**$ 143,836,076**	**$ 153,267,282**

ANDERSON COUNTY GOVERNMENT
ESTIMATED FUND BALANCES FOR FISCAL YEAR ENDING JUNE 30, 2026

	Fund Description	Estimated Unrestricted Fund Equity July 1, 2025	Budgeted Revenues	Budgeted Expenditures	Budgeted Excess (Deficiency)	Estimated Unrestricted Fund Equity June 30, 2026
101	County General Fund	$12,750,000	$44,477,674	$45,560,921	($1,083,247)	$11,666,753
115	Library Fund	$275,000	$597,265	$698,227	($100,962)	$174,038
116	Solid Waste Fund	$850,000	$2,521,252	$2,703,791	($182,539)	$667,461
122	Drug Control Fund	$157,131	$62,500	$60,000	$2,500	$159,631
127	Channel 95 Fund	$55,150	$185,000	$198,663	($13,663)	$41,487
128	Tourism Fund	$800,000	$849,000	$850,961	($1,961)	$798,039
131	Highway / Public Works Fund	$3,500,000	$7,742,948	$7,862,448	($119,500)	$3,380,500
141	General Purpose School Fund	$10,500,000	$77,776,647	$78,135,202	($358,555)	$10,141,445
143	Central Cafeteria Fund	$4,475,000	$4,226,840	$4,802,712	($575,872)	$3,899,128
151	General Debt Service Fund	$1,075,000	$1,949,430	$1,797,019	$152,411	$1,227,411
152	Rural School Debt Service Fund	$1,200,175	$1,108,845	$1,724,263	($615,418)	$584,757
156	High School Debt Service Fund	$125,000	$1,940,484	$1,940,006	$478	$125,478
171	General Capital Project Fund	$500,000	$430,291	$430,291	$0	$500,000
177	Education Capital Project Fund	$1,000,000	$924,766	$924,766	$0	$1,000,000
263	Anderson County Benefit Plan	$1,175,000	$5,450,000	$5,578,012	($128,012)	$1,046,988
	TOTAL FOR ALL FUNDS	**$38,437,456**	**$150,242,942**	**$153,267,282**	**($3,024,340)**	**$35,413,116**

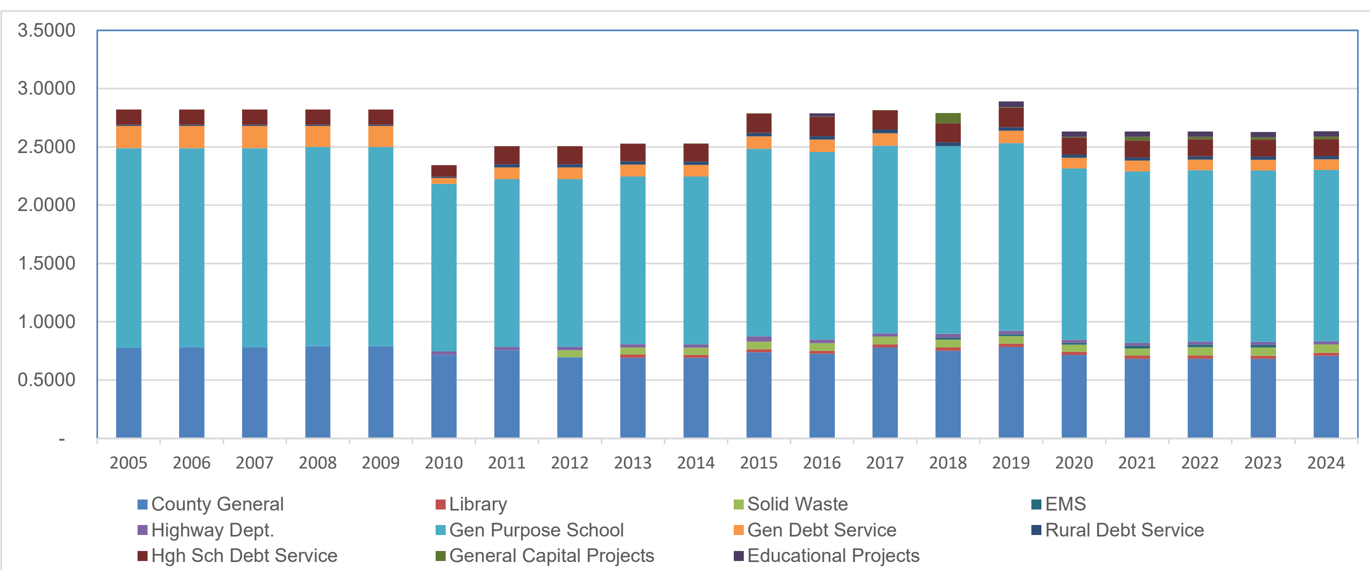
This page is a placeholder for 2025-2026 tax levy presentations and resolution.

The CTR will be approved in the July 21st County Commission Meeting.

ANDERSON COUNTY GOVERNMENT
TAX RATE HISTORY BY FUND

Tax Year	County General	Library	Solid Waste	EMS/ Ambulnc	Highway Dept	Gen Purpose School	Gen Debt Service	Rural Debt Service	Hgh Sch Debt Service	General Capital Projects	Educa-tional Projects	Total
2024	0.7081	0.0212	0.0709	0.0000	0.0266	1.4708	0.0915	0.0273	0.1456	0.0213	0.0456	**2.6289**
2023	0.6823	0.0258	0.0709	0.0212	0.0266	1.4708	0.0915	0.0273	0.1456	0.0213	0.0456	**2.6289**
2022	0.6823	0.0258	0.0709	0.0212	0.0266	1.4708	0.0915	0.0273	0.1456	0.0213	0.0456	**2.6289**
2021	0.6823	0.0258	0.0609	0.0212	0.0266	1.4708	0.0915	0.0273	0.1456	0.0313	0.0456	**2.6289**
2020 *	**0.7148**	**0.0258**	**0.0609**	**0.0137**	**0.0266**	**1.4708**	**0.0915**	**0.0273**	**0.1456**	**0.0063**	**0.0456**	**2.6289**
2019	0.7827	0.0282	0.0667	0.0150	0.0291	1.6105	0.1054	0.0314	0.1644	0.0069	0.0500	**2.8903**
2018	0.7520	0.0283	0.0669	0.0174	0.0317	1.6105	0.0000	0.0314	0.1644	0.0877	0.0000	**2.7903**
2017	0.7527	0.0282	0.0658	0.0000	0.0291	1.6105	0.1063	0.0314	0.1644	0.0019	0.0000	**2.7903**
2016	0.7247	0.0282	0.0658	0.0000	0.0291	1.6105	0.1063	0.0314	0.1644	0.0019	0.0280	**2.7903**
2015 *	**0.7373**	**0.0282**	**0.0658**	**0.0000**	**0.0448**	**1.6105**	**0.1063**	**0.0314**	**0.1644**	**0.0016**	**0.0000**	**2.7903**
2014	0.6900	0.0262	0.0619	0.0000	0.0275	1.4400	0.1000	0.0290	0.1530	0.0014	0.0000	**2.5290**
2013	0.6914	0.0262	0.0619	0.0000	0.0275	1.4400	0.1000	0.0290	0.1530	0.0000	0.0000	**2.5290**
2012	0.6944	0.0262	0.0619	0.0000	0.0275	1.4400	0.1000	0.0290	0.1530	0.0000	0.0000	**2.5320**
2011	0.7563	0.0262	0.0000	0.0000	0.0275	1.4400	0.1000	0.0290	0.1530	0.0000	0.0000	**2.5320**
2010 *	**0.7163**	**0.0262**	**0.0000**	**0.0000**	**0.0275**	**1.4400**	**0.0500**	**0.0100**	**0.1000**	**0.0000**	**0.0000**	**2.3700**
2009	0.7900	0.0000	0.0000	0.0000	0.0000	1.7100	0.1800	0.0100	0.1300	0.0000	0.0000	**2.8200**
2008	0.7900	0.0000	0.0000	0.0000	0.0000	1.7100	0.1800	0.0100	0.1300	0.0000	0.0000	**2.8200**
2007	0.7800	0.0000	0.0000	0.0000	0.0000	1.7100	0.1900	0.0100	0.1300	0.0000	0.0000	**2.8200**
2006	0.7800	0.0000	0.0000	0.0000	0.0000	1.7100	0.1900	0.0100	0.1300	0.0000	0.0000	**2.8200**
2005 *	**0.7750**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**1.7150**	**0.1900**	**0.0100**	**0.1300**	**0.0000**	**0.0000**	**2.8200**
2004	0.9300	0.0000	0.0000	0.0000	0.0000	2.0600	0.2300	0.0100	0.1700	0.0000	0.0000	**3.4000**

* *Reappraisal year*



This page is a placeholder for 2025-2026 tax levy presentations and resolution.

The CTR will be approved in the July 21st County Commission Meeting.

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The CTR will be approved in the July 21st County Commission Meeting.

RESOLUTION #25-06-1217

A RESOLUTION MAKING APPROPRIATION FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES, AND AGENCIES OF ANDERSON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Anderson County, Tennessee assembled in a regular called session on the 23rd day of June, 2025 that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices, and agencies of Anderson County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt, maturing during the year beginning July 1, 2025, and ending June 30, 2026, according to the following schedule:

101 COUNTY GENERAL FUND

51100	County Commission	406,439.00
51210	Board of Equalization	31,148.00
51240	Conservation Commission	400,498.00
51300	County Mayor	345,586.00
51310	Personnel Office (HR)	229,200.00
51400	County Attorney/Law Director	427,157.00
51500	Election Commission	532,268.00
51600	Register of Deeds	516,395.00
51720	Planning and Zoning	410,880.00
51800	County Buildings	968,166.00
51810	Other Facilities	89,378.00
51900	Other General Administration	590,900.00
51910	Vault/County Historian	94,736.00
52100	Accounting	759,715.00
52200	Purchasing	221,650.00
52300	Property Assessor's Office	958,043.00
52400	County Trustee	855,638.00
52500	County Clerk's Office	1,207,771.00
52600	Data Processing	493,178.00
53100	Circuit Court	1,514,133.00
53200	Criminal Court	1,550.00
53310	General Sessions Judge	645,805.00
53330	Drug Court	134,500.00
53400	Chancery Court	618,113.00
53500	Juvenile Court	714,749.00
53600	District Attorney General	443,644.00
53610	District Public Defender	41,895.00
53700	Judicial Commissioners	2,000.00
53800	Probate Court	2,200.00
53900	Pre-Trial Release Program	217,896.00
53920	Courtroom Security	23,000.00
53930	Victims Assistance	35,000.00

54110	Sheriff's Department		7,706,319.00
54210	Jail		8,579,091.00
54230	Alternatives to Incarceration		238,878.00
54260	Commissary		35,000.00
54410	Emergency Management		880,122.00
54420	Rescue Squad		50,000.00
54490	Emergency Communications		1,211,327.00
54610	County Coroner/Medical Examiner		400,000.00
54900	Other Public Safety – Motor Pool		605,093.00
55110	Local Health Center		671,133.00
55120	Rabies and Animal Control		462,428.00
55130	Ambulance/Emergency Medical Services		7,841,043.00
55160	Dental Health Program		524,877.00
55190	Other Local Health Service		684,000.00
55390	Appropriation to State		123,486.00
56300	Senior Citizens Assistance		200,615.00
56700	Parks and Fair Boards		3,000.00
57100	Agricultural Extension Services		223,462.00
57500	Soil Conservation		48,277.00
57800	Storm Water		35,110.00
58120	Industrial Development		7,500.00
58300	Veterans' Service		118,138.00
58400	Other Charges		664,700.00
58900	Miscellaneous		314,091.00
	TOTAL COUNTY GENERAL FUND	**$**	**45,560,921.00**

115 ANDERSON COUNTY LIBRARY BOARD

56500	Libraries	**$**	**698,227.00**

116 SOLID WASTE FUND

55710	Sanitation Management		240,740.00
55732	Convenience Centers		1,273,400.00
55739	Other Waste Collection		92,651.00
55751	Recycling Centers		25,000.00
55754	Landfill Operation		952,000.00
55759	Other Waste Disposal		120,000.00
	TOTAL SOLID WASTE FUND	**$**	**2,703,791.00**

122	**DRUG CONTROL FUND**		
54150	Drug Enforcement	$	**60,000.00**
127	**CHANNEL 95 ENTERPRISE FUND**		
56900	Other Social, Cultural & Recreational	$	**198,663.00**
128	**TOURISM COUNCIL FUND**		
58110	Tourism	$	**850,961.00**
131	**HIGHWAY/PUBLIC WORKS FUND**		
61000	Administration		411,355.00
62000	Highway and Bridge Maintenance		2,840,608.00
63100	Operation & Maintenance Equipment		1,115,466.00
65000	Other Charges		271,375.00
68000	Capital Outlay		3,223,644.00
	TOTAL HIGHWAY/PUBLIC WORKS FUND	$	**7,862,448.00**
141	**GENERAL PURPOSE SCHOOL FUND**		
71100	Regular Instruction Program		33,060,302.00
71200	Special Education Instruction Program		8,355,500.00
71300	Vocational Educational Instruction Program		3723,500.00
72110	Support Services – Attendance		305,900.00
72120	Support Services – Health		1,533,100.00
72130	Support Services – Other Student Support		2,178,450.00
72210	Support Services – Regular Instruction Staff		1,398,000.00
72220	Support Services - Special Education Instructional		1,686,300.00
72230	Support Services – Vocational Instructional Staff		365,600.00
72250	Support Services – Technology		1,949,195.00
72310	Support Services – General Administration – BOE		2,131,975.00
72320	Support Services – Director of Schools		421,800.00
72410	Support Services – Office of Principal		5,714,750.00
72510	Support Services – Fiscal Services		724,300.00
72520	Support Services – Human Resources		148,530.00
72610	Support Services – Operation of Plant		5,784,250.00
72620	Support Services – Maintenance of Plant		1,849,200.00
72710	Support Services – Student Transportation		4,035,050.00
72810	Central & Other		189,500.00
76100	Regular Capital Outlay		1,030,000.00
82330	Debt – Contributions		1,500,000.00
99100	Transfers Out		50,000.00
	TOTAL GENERAL PURPOSE SCHOOL FUND		**$78,135,202.00**

143 CENTRAL CAFETERIA FUND			
73100	**Food Services**	**$**	**4,802,712.00**
DEBT SERVICE FUNDS			
151	General Debt Service Fund	**$**	**1,797,019.00**
152	Rural School Debt Service Fund	**$**	**1,724,263.00**
156	High School Debt Service Fund	**$**	**1,940,006.00**
171 GENERAL CAPITAL PROJECT FUND			
91100	**Capital Projects**	**$**	**430,291.00**
177 EDUCATIONAL CAPITAL PROJECT FUND			
91100	**Capital Projects**	**$**	**924,766.00**
263 ANDERSON COUNTY BENEFIT PLAN FUND			
51900	Anderson County Benefit Plan	**$**	**5,578,012.00**
	TOTAL ALL FUNDS	**$**	**153,267,282.00**

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED, that if any officials, as enumerated in Section 8-22-102, T.C.A. (Tennessee code Annotated), operate under provisions of Section 8-22-104 T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IF FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in Section 5-9-407 T.C.A. One copy of each amendment shall be filed with the County Clerk, one copy with Chairman of the Budget Committee, and with each divisional or departmental head concerned. Under Section 5-21-113(e)(1) T.C.A. the Budget Committee, with the consent of any official, head of any department or division that may be affected, may make transfers and adjustments within the smallest budgetary itemization of any subdivision. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution that covers the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division, or department of the county in excess of the appropriation made herein for such office, agency, institution, division, or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division, or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FUTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditures is to be made to meet such additional appropriation. Said appropriation resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, T.C. A.

SECTION 6. BE IT FURTHER RESOLVED, whereas Section 5-9-109, T.C.A., authorized the county legislative body to make appropriation to nonprofit charitable organizations; and,

WHEREAS, the Anderson County Board of County Commissioners recognized the various nonprofit charitable organizations located in Anderson County have great need for funds to carry out their nonprofit charitable work,

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Anderson County, on this 23rd day of June, 2025.

SECTION 6.1 That the following list of nonprofit organizations and amounts be appropriated to promote the economic welfare of Anderson County.

Anderson County Economic Development Association (58110)	124,500.00
Anderson County Fair Association (56700)	3,000.00
Anderson County Rescue Squad, Inc. (54420)	50,000.00
East Tennessee Economic Development Association (58120)	7,500.00
East Tennessee Human Resource Agency, Inc. (58400)	11,000.00
Volunteer Fire Departments (54410)	250,000.00
Total	**$446,000.00**

SECTION 6.2. That these amounts listed be appropriated to the various nonprofit organizations listed to promote funds for the ongoing programs of the organizations.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Sections 6.1 through 6.2 above are made subject to the following conditions.

1. That the nonprofit charitable organizations to which funds are appropriated shall file with the County Clerk and disbursing officials the proposed use of the County`s funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organizations in accordance with Section 5-9-109(c), T.C.A.

2. That said funds must only be used by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purpose benefiting the general welfare of the residents of Anderson County.

3. That it is the expressed interest of the County Commission of Anderson County in providing these funds to the above-named nonprofit charitable organizations to be fully in compliance with chapter 0390-2-7 of the rules of the Comptroller of the Treasury and Section 5-9-109 of the T.C.A. and any and all other laws which may apply to county appropriation to nonprofit organizations, and so this appropriation is made subject to compliance with any and all of these laws by regulations.

SECTION 7. BE IT FURTHER RESOLVED, that the County Mayor and the Director of Finance and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Finance, to pay for the expenses herein authorized until the taxes and other revenue for year 2025-2026 have been collected. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, T.C.A. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later the June 30, 2026.

SECTION 8. BE IT FURTHER RESOLVED, that the delinquent County property taxes collected by the Clerk and Master for the year 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the General Purpose School Fund at 60% (subject to apportionment requirement on the basis of WFTEADA) and to the General Fund at 40%. The delinquent County property taxes collected by the Trustee for the year 2024 and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2024. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED, that the Local Option Sales tax portion that is split between the County General Fund and the Highway Fund should be 63% and 37% respectively.

RESOLUTION #25-06-1217

SECTION 10. BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Funds and Other Education Special Revenue Funds shall be the budget and any related amendments or transfers approved by the Anderson County Board of Education for the separate projects within the funds 142 and 145.

SECTION 11. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2026.

SECTION 12. BE IT FURTHER RESOLVED, that any resolution or part of a resolution, which has heretofore been passed by the board of County Commissioners, which is in conflict with any provision in this resolution, be and the same is hereby repealed.

SECTION 13. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the board of County Commissioners.

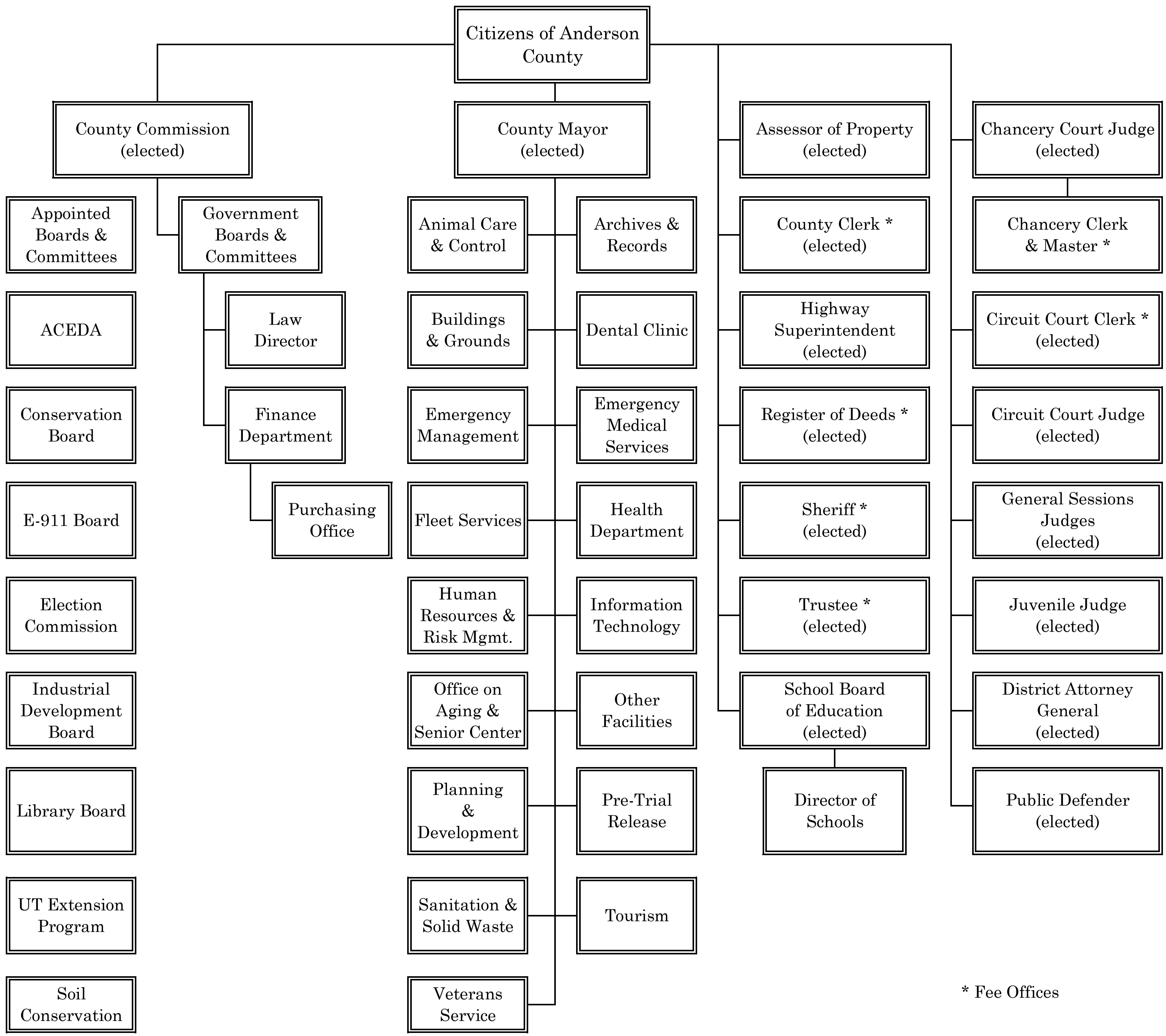
Terry Frank, County Mayor

Tyler Mayes, Commission Chairman

Jeff Cole, County Clerk

ANDERSON COUNTY TENNESSEE

Anderson County, Tennessee
Organizational Chart



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GENERAL FUND 101

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101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number			Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	40110	Current Property Tax	13,374,823	13,922,328	13,922,328	13,579,414	13,922,328
101	40120	Trustee's Collection-Prior	220,638	375,000	375,000	328,727	375,000
101	40125	Trustee's Collections - Bankru	4,706	4,000	4,000	3,434	4,000
101	40130	Clerk & Master/Prior Year	208,695	250,000	250,000	136,796	250,000
101	40140	Interest & Penalty/Prior Yr	166,175	175,000	175,000	149,779	175,000
101	40161	Payments In Lieu Of Tax-Tva	33,349	33,500	33,500	30,570	33,500
101	40162	In Lieu Of Tax-Local Utilities	804,878	791,000	791,000	350,459	804,000
101	40163	In Lieu Of Taxes-Other	1,527,726	1,278,292	1,278,292	1,282,730	1,278,292
		Total County Property Taxes	**16,340,990**	**16,829,120**	**16,829,120**	**15,861,909**	**16,842,120**
101	40210	Local Option Sales Tax	2,042,175	2,110,000	2,110,000	1,658,947	2,110,000
101	40220	Hotel Motel Tax	122	0	0	737	0
101	40250	Litigation Tax-General	132,464	133,000	133,000	114,142	137,500
101	40260	Lit. Tax-Capital Improvement	17,824	17,000	17,000	14,913	17,000
101	40265	Litigation Tax-Public Defender	21,220	25,000	25,000	4,342	5,000
101	40266	Litagation Tax - Jail - Chancery	7,419	10,000	10,000	7,628	10,000
101	40267	Litigation Tax-Victim Offender	9,792	10,000	10,000	8,050	10,000
101	40268	Litgation Tax - Courtroom Secu	76,573	80,000	80,000	67,227	80,000
101	40270	Business Tax	1,788,591	1,700,000	1,700,000	1,519,622	1,800,000
101	40275	Mixed Drink Tax - Cities	2,203	0	0	7,105	10,000
		Total County Local Option Taxes	**4,098,383**	**4,085,000**	**4,085,000**	**3,402,713**	**4,179,500**
101	40320	Bank Excise Tax	312,082	300,000	300,000	240,728	315,000
101	40330	Wholesale Beer Tax	187,714	185,000	185,000	159,524	185,000
101	40390	Other Statutory Local Taxes - Beer Tax & Beer Renewals	12,232	11,000	11,000	6,335	11,500
		Total Statutory Local Taxes	**512,028**	**496,000**	**496,000**	**406,587**	**511,500**
		TOTAL LOCAL TAXES	**20,951,401**	**21,410,120**	**21,410,120**	**19,671,209**	**21,533,120**
101	41140	Cable Tv Franchise	180,660	190,000	190,000	120,092	160,000
		Total Licenses	**180,660**	**190,000**	**190,000**	**120,092**	**160,000**
101	41510	Beer Permits	1,188	950	950	238	1,000
101	41520	Building Permits	186,427	170,000	170,000	196,508	200,000
		Total Permits	**187,615**	**170,950**	**170,950**	**196,746**	**201,000**
		TOTAL LICENSES & PERMITS	**368,275**	**360,950**	**360,950**	**316,838**	**361,000**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number		Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101 42110	Circuit Court Fines	13,421	10,000	10,000	6,912	10,000
101 42120	Officers Costs	20,135	17,000	17,000	18,355	20,000
101 42140	Drug Control Fines	2,981	3,500	3,500	4,971	4,000
101 42141	Drug Court Fees	5,529	6,000	6,000	4,768	5,500
101 42150	Jail Fees	10,744	10,000	10,000	8,290	10,000
101 42160	Criminal/Prosecution Tax - District Attorney General Fees	25	100	100	25	0
101 42180	Dui Treatment Fines	1,214	2,000	2,000	894	1,000
101 42190	Data Entry Fee - Circuit Court	9,598	6,000	6,000	6,148	8,000
101 42191	Courtroom Security Fee - Circuit Court	60	250	250	41	0
101 42192	Victims Assistance Assessments	4,862	5,000	5,000	4,087	5,000
	Total Circuit Court	**68,569**	**59,850**	**59,850**	**54,491**	**63,500**
101 42310	Gen. Sessions Court Fines	19,826	29,740	29,740	16,166	15,000
101 42320	Officers Cost	65,396	70,000	70,000	60,431	72,000
101 42340	Drug Control Fines	3,115	4,500	4,500	5,144	5,000
101 42341	Drug Court Assessment Fees	2,713	2,500	2,500	2,510	2,500
101 42350	Jail Fee - Gen. Sessions Court	81,417	73,500	73,500	71,810	80,000
101 42360	Criminal Prosecution Fees - District Attorney General Fees	601	500	500	268	500
101 42380	Dui Treatment Fines	5,419	6,000	6,000	3,980	5,000
101 42390	Data Entry Fee/General Session	21,204	20,000	20,000	16,476	20,000
101 42391	Courtroom Security Fee	66	250	250	102	100
101 42392	Victims Assistance Fees - General Sessions Court	26,954	30,000	30,000	21,039	30,000
	Total General Sessions Court	**226,711**	**236,990**	**236,990**	**197,926**	**230,100**
101 42410	Fines Juvenile Court	3,482	3,000	3,000	3,334	3,500
101 42420	Officers Costs Juvenile Court	16,686	20,000	20,000	13,979	20,000
101 42441	Drug Court Fees - Juvenile	67	0	0	0	0
101 42450	Juvenile Detention Fees	9,747	10,000	10,000	7,414	10,000
101 42490	Data Entry Fee - Juvenile Court	2,759	2,500	2,500	2,508	2,750
	Total Juvenile Court	**32,741**	**35,500**	**35,500**	**27,235**	**36,250**
101 42520	Officers Costs-Chancery Court	19,054	25,000	25,000	20,855	25,000
101 42530	Data Entry Fee - Chancery Cour	12,982	10,000	10,000	9,389	10,750
101 42591	Courtroom Secruity Fee	2,048	2,500	2,500	4,104	2,500
	Total Chancery Court	**34,084**	**37,500**	**37,500**	**34,348**	**38,250**
101 42610	Fines	285	1,500	1,500	1,378	1,500
101 42990	Other Fines, Forfeiture, & Penalties	0	0	0	900	0
	Total Other Courts In County	**285**	**1,500**	**1,500**	**2,278**	**1,500**
	TOTAL FINES, FORFEITURES AND PENALTIES	**362,390**	**371,340**	**371,340**	**316,278**	**369,600**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number			Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	43120	Patient Charges - EMS	0	6,300,000	6,300,000	5,988,804	6,955,000
101	43180	Health Dept. Collections	216,625	242,000	242,000	207,660	253,000
101	43190	Other General Service Charges - Fees Received For Dispositions - Trustee	1,887	131,000	131,000	114,116	176,500
101	43194	Service Charges - Animal Holding	30,264	25,000	25,000	24,919	35,000
		Total General Service Charges	**248,776**	**6,698,000**	**6,698,000**	**6,335,499**	**7,419,500**
101	43340	Recreation Fees	192,544	185,000	201,000	139,843	200,000
101	43350	Copy Fee	864	1,600	1,600	1,140	1,400
101	43365	Archives & Records Managment F	29,786	30,000	30,000	24,890	30,000
101	43370	Telephone Commissions	163,406	150,000	150,000	149,956	185,000
101	43383	Additional Fees - Titling and Registration	122,868	100,000	101,000	102,639	125,000
101	43392	Data Processing Fee-Reg Of Dee	20,450	25,000	25,000	18,284	20,000
101	43394	Data Processing Fees - Sheriff	11,604	12,000	12,000	10,216	12,000
101	43395	Sexual Offend.Reg.Fee/Sheriff	6,900	16,800	16,800	7,350	8,000
101	43396	Data Processing Fee - Co Clerk	15,816	10,800	10,800	10,207	14,800
101	43399	Vehicle Regis Reinstatement Fees	8,995	3,500	3,500	12,404	10,000
		Total Fees	**573,233**	**534,700**	**551,700**	**476,929**	**606,200**
101	43517	Tuition - EMS	0	27,600	27,600	10,034	15,000
		Total Tuition	**0**	**27,600**	**27,600**	**10,034**	**15,000**
101	43990	Other Charges For Services - Planning & Zoning Fees	15,535	8,500	8,500	11,683	9,000
		Total Other Charges for Services	**15,535**	**8,500**	**8,500**	**11,683**	**9,000**
		TOTAL CHARGES FOR CURRENT SERVICES	**837,544**	**7,268,800**	**7,285,800**	**6,834,145**	**8,049,700**
101	44110	Interest Earned	426,043	150,000	150,000	74	700,000
101	44120	Lease Rentals	80,446	83,500	83,500	77,411	84,500
101	44130	Sale Of Materials And Supplies	11,142	8,500	8,500	3,468	5,500
101	44131	Commissary Sales	47,626	37,500	37,500	56,860	60,000
101	44170	Misc.Refunds	10,295	8,500	8,500	10,632	10,500
		Total Recurring Items	**575,552**	**288,000**	**288,000**	**148,445**	**860,500**
101	44530	Sale Of Equipment	17,041	16,000	22,000	17,613	17,500
101	44540	Sale Of Property	20,000	20,000	20,000	0	0
101	44560	Damages Recovered From Individ	374	2,000	2,000	397	500
101	44570	Contributions & Gifts	7,969	1,000	1,000	29,096	2,500
		Total Nonrecurring Items	**45,384**	**39,000**	**45,000**	**47,106**	**20,500**
101	44990	Other Local Revenues	64,596	169,163	169,163	298,269	49,500
		Total Other Revenue	**64,596**	**169,163**	**169,163**	**298,269**	**49,500**
		TOTAL OTHER LOCAL REVENUES	**685,532**	**496,163**	**502,163**	**493,820**	**930,500**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number			Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	45510	In Lieu Of Salary-County Clerk	1,269,394	1,155,000	1,155,000	977,635	1,355,000
101	45540	In Lieu Of Salary-Circuit Crt.	972,635	950,000	959,200	857,844	1,100,000
101	45550	In Lieu Of Salary-Clerk & Mast	328,415	350,000	350,000	283,448	350,000
101	45580	In Lieu Of Salary-Reg Of Deeds	375,326	375,000	375,000	322,453	375,000
101	45590	In Lieu Of Salary-Sheriff	54,084	50,000	50,000	68,917	70,000
101	45610	In Lieu Of Salary-Trustee	1,756,599	1,800,000	1,800,000	1,778,787	1,900,000
		Total Fees In Lieu of Salary	**4,756,453**	**4,680,000**	**4,689,200**	**4,289,084**	**5,150,000**
		TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	**4,756,453**	**4,680,000**	**4,689,200**	**4,289,084**	**5,150,000**
101	46110	State Supplement Acct.-Juvenile	6,015	9,000	9,000	13,500	9,000
101	46140	Aging Programs - Tn Commission Aging and Disability	8,000	0	45,000	45,000	45,000
101	46190	Other General Government Grants	131,542	194,000	214,000	0	0
		Total General Government Grants	**145,557**	**203,000**	**268,000**	**58,500**	**54,000**
101	46210	Law Enforcement Training Program	47,200	48,000	153,600	105,600	48,000
101	46220	Drug Court Grant- - Edison Id 4147 -Grant Ends 6/30/2013	81,760	103,500	133,500	125,011	133,500
101	46240	School Resource Officer Grants	1,042,936	1,275,000	1,275,000	1,275,000	1,275,000
101	46290	Other Public Grants - Violent Crime Intervention	1,284,135	824,423	975,653	538,163	140,573
		Total Public Safety Grants	**2,456,031**	**2,250,923**	**2,537,753**	**2,043,774**	**1,597,073**
101	46310	Health Department Programs - Safety Net Emory Valley	437,580	667,600	667,600	359,416	744,000
101	46390	Other Health and Welfare Grants- Awning Grant	0	227,000	227,000	0	277,000
101	46490	Other Public Work Grants	0	0	0	44,653	0
		Total Health and Welfare Grants	**437,580**	**894,600**	**894,600**	**404,069**	**1,021,000**
101	46830	Beer Tax	18,498	20,000	20,000	17,752	20,000
101	46840	Alcoholic Beverage Tax	153,706	155,000	155,000	150,095	160,000
101	46845	Opioid Settlement Funds	420,398	0	0	334,627	0
101	46850	Mixed Drink Tax	498	0	0	0	5,000
101	46851	State Revenue Sharing -County	285,194	280,000	280,000	208,881	280,000
101	46852	State Revenue Sharing-Telecommunications	110,100	120,000	120,000	91,363	115,000
101	46855	State Shared Sports Gaming Privilege	62,725	50,000	50,000	73,820	50,000
101	46870	Emergency Hospital - Prisoner	79,901	0	0	0	0
101	46915	Contracted Prisoner Boarding	2,482,624	2,500,000	3,050,000	2,628,992	3,500,000
101	46960	Registrar's Salary Supplement	15,164	16,000	16,000	11,373	16,000
101	46980	Other State Grants - Medical Reimbursement Inmates	368,604	64,088	70,165	179,184	59,744
101	46990	Other State Revenues - Unidentified Revenues	73,713	79,000	79,000	51,881	73,400
		Total Other State Revenues	**4,071,125**	**3,284,088**	**3,840,165**	**3,747,968**	**4,279,144**
		TOTAL STATE OF TENNESSEE REVENUES	**7,110,293**	**6,632,611**	**7,540,518**	**6,254,311**	**6,951,217**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number			Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	47180	Community Development	0	523,207	523,207	0	0
101	47220	Emergency Manage.Assist.Grant	70,789	0	41,768	0	0
101	47235	Homeland Security Grant	26,403	0	53,675	0	
101	47240	Medicaid - Kicker Payment	0	330,000	330,000	170,978	275,000
101	47250	Law Enforcement Grants - CESF Video	161,225	0	0	0	0
101	47401	American Rescue Plan Act Grant #1	49,929	0	0	0	0
101	47590	Other Federal through State	1,130,934	687,360	708,360	242,779	414,667
		Total Federal Through State	**1,439,280**	**1,540,567**	**1,657,010**	**413,757**	**689,667**
101	47990	Other Direct Federal Revenue	68,924	86,875	100,513	48,485	27,730
		Total Direct Federal Revenue	**68,924**	**86,875**	**100,513**	**48,485**	**27,730**
		TOTAL FEDERAL GOVERNMENT REVENUE	**1,508,204**	**1,627,442**	**1,757,523**	**462,242**	**717,397**
101	48130	Contributions	15,085	2,500	2,500	11,820	2,500
101	48140	Contracted Services-Cities Re-Appraisal Cost-Personal Property	358,465	302,500	443,633	313,049	409,400
		Total Other Governments	**373,550**	**305,000**	**446,133**	**324,869**	**411,900**
101	48610	Donations	15,915	3,500	8,134	25,368	2,000
101	48990	Other	772	16,240	16,240	836	1,240
101	48991	Opioid Settlement Funds - Past Remediation	458,428	491,850	491,850	163,787	0
		Total Citizens Groups	**475,115**	**511,590**	**516,224**	**189,991**	**3,240**
		TOTAL OTHER GOVERNMENTS AND CITIZEN GROUPS	**848,665**	**816,590**	**962,357**	**514,860**	**415,140**
101	49600	Proceeds From Sale Of Capital	369,509	0	0	40,110	0
101	49700	Insurance Recovery	73,634	0	40,948	40,948	0
101	49800	Transfers In	0	0	0	0	0
		Total Other Sources	**443,143**	**0**	**40,948**	**81,058**	**0**
		TOTAL OTHER SOURCES	**443,143**	**0**	**40,948**	**81,058**	**0**
		TOTAL GENERAL FUND REVENUES	**37,871,900**	**43,664,016**	**44,920,919**	**39,233,845**	**44,477,674**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	51100	118	Secretary To Board	60,291	63,951	63,951	55,468	64,204
101	51100	191	Board & Committee Members Fees	138,113	145,018	145,018	133,840	149,369
101	51100	201	Social Security	9,796	12,852	12,852	10,234	13,242
101	51100	204	State Retirement	11,178	12,538	12,538	10,716	12,921
101	51100	206	Life Insurance	1,119	1,091	1,091	976	1,054
101	51100	207	Medical Insurance	105,996	112,320	112,320	97,556	100,572
101	51100	208	Dental Insurance	5,709	5,119	5,119	5,112	4,608
101	51100	209	S/T Disability Insurance	317	0	0	0	0
101	51100	210	Unemployment Compensation	24	21	21	23	21
101	51100	212	Employer Medicare	2,339	3,005	3,005	2,252	3,097
101	51100	299	Other Fringe Benefits	0	1,104	1,104	780	501
101	51100	307	Communication Cellular/Pager Service	2,926	3,200	3,200	3,104	3,200
101	51100	320	Dues And Memberships	2,726	3,650	3,150	2,535	3,650
101	51100	332	Legal Notice, Recording & Court Costs	2,794	3,500	2,800	2,180	3,500
101	51100	337	Maintenance-Office Equipment	0	400	400	0	400
101	51100	348	Postal Charges	0	500	200	17	500
101	51100	349	Printing, Stationary & Forms	31	400	400	195	400
101	51100	355	Travel	12,135	21,000	21,000	14,038	21,000
101	51100	399	Other Contracted Services	8,572	11,000	11,000	4,966	11,000
101	51100	435	Office Supplies	966	1,500	1,500	698	1,500
101	51100	499	Other Supplies & Materials	315	700	700	275	700
101	51100	524	Staff Development	5,300	5,000	6,500	6,474	5,000
101	51100	709	Data Processing Equipment	0	6,000	6,000	0	6,000
			County Commission	**370,647**	**413,869**	**413,869**	**351,439**	**406,439**
101	51210	191	Board & Committee Members Fees	0	15,000	15,000	465	30,000
101	51210	201	Social Security	0	930	930	29	930
101	51210	212	Employer Medicare	0	218	218	7	218
101	51210	332	Legal Notice, Recording & Court Costs	58	0	0	0	0
			Board Of Equalization	**58**	**16,148**	**16,148**	**501**	**31,148**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	51240	101	County Official	53,726	55,875	55,875	49,530	0
101	51240	105	Supervisor/ Director	0	0	0	0	57,369
101	51240	160	Guards	9,998	11,235	11,235	8,148	12,500
101	51240	161	Secretary (S)	8,400	8,400	8,400	7,754	8,400
101	51240	167	Maintenance Personnel	108,375	112,313	112,313	99,342	116,799
101	51240	201	Social Security	10,292	11,645	11,645	9,675	12,095
101	51240	204	State Retirement	10,206	10,595	10,595	9,771	11,046
101	51240	206	Life Insurance	110	336	336	307	336
101	51240	207	Medical Insurance	37,958	47,592	47,592	42,311	41,292
101	51240	208	Dental Insurance	1,565	1,618	1,618	1,244	1,128
101	51240	209	S/T Disability Insurance	795	0	0	0	0
101	51240	210	Unemployment Compensation	108	126	126	105	105
101	51240	212	Employer Medicare	2,407	2,723	2,723	2,263	2,829
101	51240	299	Other Fringe Benefits	0	276	276	251	144
101	51240	307	Communication	3,636	3,500	3,500	2,868	2,500
101	51240	320	Dues And Memberships	0	120	120	80	0
101	51240	330	Operating Lease Payments	1,250	1,250	1,250	1,250	1,250
101	51240	336	Maint & Repair Equipment	1,705	2,500	3,050	1,500	2,500
101	51240	338	Repairs And Maintenance Vehicles	3,748	4,000	4,000	2,277	5,000
101	51240	351	Rentals	7,250	9,100	9,100	9,100	9,100
101	51240	359	Disposal Fees	2,047	1,950	2,101	2,101	2,105
101	51240	399	Other Contracted Services	7,600	8,500	37,000	34,490	9,500
101	51240	409	Crushed Stone	2,000	3,000	3,000	3,000	3,000
101	51240	425	Gasoline	13,461	15,000	15,000	12,591	15,000
101	51240	434	Natural Gas	1,560	1,400	1,850	1,704	1,750
101	51240	435	Office Supplies	242	300	300	300	0
101	51240	450	Tires And Tubes	1,000	1,000	1,000	808	1,000
101	51240	451	Uniforms	550	750	750	0	1,200
101	51240	452	Utilities	42,000	38,000	53,399	47,005	45,000
101	51240	454	Water & Sewer	2,977	2,500	2,500	1,970	2,500
101	51240	455	Wood Products	739	1,500	1,500	0	0
101	51240	499	Other Supplies & Materials	22,748	25,000	25,000	17,097	28,000
101	51240	502	Building & Contents Insurance	0	0	0	0	3,600
101	51240	511	Vehicle & Equipment Insurance	4,500	4,500	4,500	4,500	3,250
101	51240	599	Other Charges	101	200	200	46	200
101	51240	790	Other Equipment	71,095	0	0	0	0
		Conservation Board		**434,149**	**386,804**	**431,854**	**373,388**	**400,498**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	51300	101	County Official	122,530	128,655	128,655	118,758	132,515
101	51300	162	Clerical Personnel	36,311	38,480	38,480	34,006	93,894
101	51300	169	Part-Time Help	0	3,000	3,000	0	3,000
101	51300	189	Other Salaries & Wages	8,320	53,414	53,414	0	0
101	51300	199	Other Per Diem & Fees	9,600	9,600	9,600	8,862	9,600
101	51300	201	Social Security	10,711	14,455	14,455	9,599	14,788
101	51300	204	State Retirement	10,727	13,809	13,809	9,763	14,248
101	51300	206	Life Insurance	178	246	246	144	222
101	51300	207	Medical Insurance	20,277	25,344	25,344	18,030	26,472
101	51300	208	Dental Insurance	791	653	653	600	738
101	51300	209	S/T Disability Insurance	211	0	0	0	0
101	51300	210	Unemployment Compensation	18	93	93	18	51
101	51300	212	Employer Medicare	2,505	3,381	3,381	2,245	3,458
101	51300	299	Other Fringe Benefits	0	138	138	127	90
101	51300	320	Dues And Memberships	3,220	3,220	3,220	2,360	3,220
101	51300	331	Legal Services	10,000	10,000	10,000	0	10,000
101	51300	348	Postal Charges	21	300	300	36	300
101	51300	349	Printing, Stationary & Forms	0	200	200	0	200
101	51300	355	Travel	4,851	9,500	9,500	4,190	9,500
101	51300	399	Other Contracted Services	13,441	15,740	15,740	5,350	15,740
101	51300	435	Office Supplies	870	1,000	1,000	1,000	1,000
101	51300	499	Other Supplies & Materials	1,631	3,500	3,500	284	3,500
101	51300	524	Staff Development	1,460	1,850	1,850	1,650	1,850
101	51300	709	Data Processing Equipment	1,032	1,200	1,200	0	1,200
		County Mayor		**258,705**	**337,778**	**337,778**	**217,022**	**345,586**
101	51310	105	Supervisor/ Director	83,139	86,277	99,012	75,485	73,500
101	51310	162	Clerical Personnel	89,273	95,761	95,761	51,748	96,000
101	51310	169	Part-Time Help	2,459	4,160	4,160	1,539	3,000
101	51310	201	Social Security	9,931	11,544	12,334	8,223	10,695
101	51310	204	State Retirement	9,008	10,922	10,922	7,114	10,255
101	51310	206	Life Insurance	244	246	246	166	222
101	51310	207	Medical Insurance	32,900	35,688	35,688	8,816	12,048
101	51310	208	Dental Insurance	1,360	1,357	1,357	360	408
101	51310	209	S/T Disability Insurance	646	0	0	0	0
101	51310	210	Unemployment Compensation	88	75	75	51	72
101	51310	212	Employer Medicare	2,322	2,700	2,885	1,923	2,501
101	51310	299	Other Fringe Benefits	0	207	207	86	48
101	51310	307	Communication Cellular/Pager Service	470	480	480	39	0
101	51310	317	Data Processing Services	7,915	9,500	9,500	7,764	9,500
101	51310	320	Dues And Memberships	539	696	696	590	696
101	51310	332	Legal Notice, Recording & Court Costs	0	100	100	0	0
101	51310	348	Postal Charges	342	495	495	114	200
101	51310	355	Travel	1,099	1,800	1,800	48	1,500
101	51310	399	Other Contracted Services	2,278	3,000	3,000	1,923	3,000
101	51310	435	Office Supplies	2,590	1,800	1,800	1,196	1,500
101	51310	499	Other Supplies & Materials	0	400	400	0	400
101	51310	524	Staff Development	2,367	2,500	2,500	1,148	2,200
101	51310	709	Data Processing Equipment	875	875	875	0	1,455
		Human Resources & Risk Management		**249,845**	**270,583**	**284,293**	**168,333**	**229,200**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	51400	101	County Official	174,340	179,758	179,758	128,901	184,971
101	51400	103	Assistant(S)	72,950	74,880	62,880	21,944	0
101	51400	133	Paraprofessionals	44,844	46,800	46,800	41,400	48,300
101	51400	161	Secretary (S)	63,565	66,116	78,116	58,653	67,616
101	51400	201	Social Security	20,806	22,097	22,097	19,897	18,106
101	51400	204	State Retirement	19,953	22,053	22,053	13,697	18,204
101	51400	206	Life Insurance	291	288	288	200	223
101	51400	207	Medical Insurance	25,220	27,192	27,192	27,714	37,380
101	51400	208	Dental Insurance	1,392	1,288	1,288	1,171	1,268
101	51400	209	S/T Disability Insurance	1,128	0	0	0	0
101	51400	210	Unemployment Compensation	105	84	84	84	63
101	51400	212	Employer Medicare	4,961	5,330	5,330	4,142	4,363
101	51400	299	Other Fringe Benefits	0	276	276	196	144
101	51400	317	Data Processing Services	0	500	500	0	500
101	51400	320	Dues And Memberships	2,498	2,000	2,000	1,175	2,000
101	51400	331	Legal Services	517	10,500	10,500	0	10,500
101	51400	332	Legal Notice, Recording & Court Costs	42	600	600	188	600
101	51400	337	Maintenance-Office Equipment	230	500	500	0	500
101	51400	348	Postal Charges	6,136	5,000	3,850	1,637	5,000
101	51400	355	Travel	1,868	2,000	2,300	2,185	2,000
101	51400	399	Other Contracted Services	4,477	19,000	64,000	50,517	19,000
101	51400	432	Library Books	0	900	1,250	1,003	900
101	51400	435	Office Supplies	3,249	2,000	2,500	1,862	2,000
101	51400	499	Other Supplies & Materials	1,567	1,700	1,700	0	1,700
101	51400	524	Staff Development	1,511	1,500	1,500	0	1,500
101	51400	599	Other Charges	190	319	319	120	319
		Law Director		**451,840**	**492,681**	**537,681**	**376,686**	**427,157**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	51500	101	County Official	95,477	100,251	100,251	92,539	103,259
101	51500	106	Deputy(Ies)	123,297	156,780	150,780	135,579	161,010
101	51500	169	Part-Time Help	18,019	11,025	18,025	17,870	11,025
101	51500	189	Other Salaries & Wages	8,235	10,000	14,958	14,958	10,000
101	51500	192	Election Commission	7,980	10,500	9,500	9,100	10,500
101	51500	193	Election Workers	57,004	110,000	117,712	117,712	60,000
101	51500	201	Social Security	17,515	20,370	20,370	21,392	20,695
101	51500	204	State Retirement	12,261	15,422	15,422	12,325	15,988
101	51500	206	Life Insurance	434	566	566	502	550
101	51500	207	Medical Insurance	10,468	11,232	22,936	20,654	28,764
101	51500	208	Dental Insurance	2,304	2,835	2,835	2,922	2,220
101	51500	209	S/T Disability Insurance	919	0	0	0	0
101	51500	210	Unemployment Compensation	145	224	224	158	135
101	51500	212	Employer Medicare	4,096	4,764	4,764	5,003	4,840
101	51500	299	Other Fringe Benefits	0	552	552	508	282
101	51500	307	Communication Cellular/Pager Service	3,157	3,500	3,500	2,191	3,500
101	51500	317	Data Processing Services	566	5,000	5,316	5,316	5,000
101	51500	320	Dues And Memberships	558	1,200	574	574	1,200
101	51500	332	Legal Notice, Recording & Court Costs	2,866	13,000	4,590	3,179	7,000
101	51500	334	Maintenance Agreements	16,388	20,000	25,200	25,200	20,000
101	51500	336	Maint & Repair Equipment	0	1,000	0	0	2,000
101	51500	348	Postal Charges	5,670	15,000	9,640	7,217	20,000
101	51500	349	Printing, Stationary & Forms	9,975	20,000	20,000	20,000	15,000
101	51500	351	Rentals	7,363	10,000	9,000	8,085	7,000
101	51500	355	Travel	4,688	7,000	7,000	5,056	7,000
101	51500	399	Other Contracted Services	4,732	5,000	5,760	5,760	5,000
101	51500	435	Office Supplies	5,549	6,000	5,100	3,519	6,000
101	51500	499	Other Supplies & Materials	639	1,000	1,450	1,385	1,000
101	51500	511	Vehicle & Equipment Insurance	0	0	0	0	800
101	51500	524	Staff Development	400	2,500	400	400	2,500
101	51500	709	Data Processing Equipment	3,000	0	0	0	0
101	51500	731	Voting Machines Help America Vote Grant 1	789,096	0	0	0	0
			Election Commission	**1,212,801**	**564,721**	**576,425**	**539,104**	**532,268**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	51600	101	County Official	106,086	111,390	111,390	102,822	114,732
101	51600	162	Clerical Personnel	199,135	228,602	228,602	202,225	234,602
101	51600	201	Social Security	17,888	21,080	21,080	18,129	21,569
101	51600	204	State Retirement	18,280	20,400	20,400	18,810	21,135
101	51600	206	Life Insurance	399	450	450	369	402
101	51600	207	Medical Insurance	46,682	57,144	57,144	52,558	60,252
101	51600	208	Dental Insurance	1,881	2,353	2,353	1,839	1,812
101	51600	209	S/T Disability Insurance	922	0	0	0	0
101	51600	210	Unemployment Compensation	68	105	105	84	84
101	51600	212	Employer Medicare	4,183	4,930	4,930	4,240	5,065
101	51600	299	Other Fringe Benefits	0	345	345	315	192
101	51600	307	Communication Cellular/Pager Service	0	0	500	235	500
101	51600	320	Dues And Memberships	1,058	1,500	1,500	1,061	1,500
101	51600	337	Maintenance-Office Equipment	37,992	40,000	31,800	23,145	40,000
101	51600	348	Postal Charges	1,441	1,850	1,850	1,343	1,850
101	51600	349	Printing, Stationary & Forms	1,144	1,000	0	0	1,000
101	51600	351	Rentals	778	950	2,950	2,938	2,950
101	51600	355	Travel	1,461	4,500	4,500	2,746	4,500
101	51600	411	Data Processing Supplies	300	500	500	368	500
101	51600	414	Duplicating Supplies	500	500	500	425	500
101	51600	435	Office Supplies	4,621	750	1,750	1,427	750
101	51600	524	Staff Development	440	500	500	425	500
101	51600	709	Data Processing Equipment	0	0	2,200	2,172	2,000
101	51600	799	Other Capital Outlay	63,259	0	1,000	1,000	0
		Register Of Deeds		**508,518**	**498,849**	**496,349**	**438,676**	**516,395**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	51720	105	Supervisor/ Director	74,027	76,988	76,988	68,098	78,481
101	51720	169	Part-Time Help	23,281	29,492	29,492	22,237	30,242
101	51720	189	Other Salaries & Wages	113,183	127,715	127,715	112,275	132,191
101	51720	201	Social Security	12,143	14,520	14,520	12,024	14,937
101	51720	204	State Retirement	11,120	12,282	12,282	11,277	12,746
101	51720	206	Life Insurance	78	312	312	315	336
101	51720	207	Medical Insurance	35,360	41,184	41,184	46,069	52,092
101	51720	208	Dental Insurance	1,613	1,649	1,649	1,601	1,608
101	51720	209	S/T Disability Insurance	788	0	0	0	0
101	51720	210	Unemployment Compensation	137	126	126	112	126
101	51720	212	Employer Medicare	2,840	3,396	3,396	2,812	3,493
101	51720	299	Other Fringe Benefits	0	276	276	258	168
101	51720	307	Communication Cellular/Pager Service	3,991	4,600	4,600	3,628	4,600
101	51720	317	Data Processing Services	0	2,000	2,000	0	6,000
101	51720	320	Dues And Memberships	285	1,000	1,000	295	1,000
101	51720	332	Legal Notice, Recording & Court Costs	832	2,000	2,000	688	2,000
101	51720	334	Maintenance Agreements	1,588	1,800	1,800	1,800	1,800
101	51720	338	Repairs And Maintenance Vehicles	3,291	3,500	3,500	1,827	3,500
101	51720	348	Postal Charges	1,388	1,600	1,600	1,152	1,600
101	51720	349	Printing, Stationary & Forms	286	450	450	200	450
101	51720	355	Travel	0	2,000	2,000	0	2,000
101	51720	399	Other Contracted Services	22,421	44,610	44,610	26,430	40,610
101	51720	425	Gasoline	5,043	7,500	7,500	6,326	7,500
101	51720	435	Office Supplies	752	1,500	1,500	1,145	1,500
101	51720	450	Tires And Tubes	0	2,500	2,500	0	2,500
101	51720	499	Other Supplies & Materials	1,538	3,500	3,500	2,448	3,500
101	51720	511	Vehicle & Equipment Insurance	3,000	3,000	3,000	3,000	2,000
101	51720	524	Staff Development	507	2,000	2,000	1,847	2,000
101	51720	709	Data Processing Equipment	1,265	1,900	1,900	0	1,900
101	51720	718	Motor Vehicle	0	0	4,373	2,313	0
		Planning		**320,757**	**393,400**	**397,773**	**330,177**	**410,880**
101	51730	167	Maintenance Personnel	31,200	0	0	0	0
101	51730	201	Social Security	1,828	0	0	0	0
101	51730	204	State Retirement	528	0	0	0	0
101	51730	206	Life Insurance	53	0	0	0	0
101	51730	209	S/T Disability Insurance	36	0	0	0	0
101	51730	210	Unemployment Compensation	41	0	0	0	0
101	51730	212	Employer Medicare	427	0	0	0	0
101	51730	307	Communication Other County Buildings	533	0	0	0	0
101	51730	335	Maint & Repair -- Building	24,141	0	0	0	0
101	51730	336	Maint & Repair Equipment	4,496	0	0	0	0
101	51730	499	Other Supplies & Materials	481	0	0	0	0
101	51730	709	Data Processing Equipment Other County Buildings	360	0	0	0	0
		Building		**64,124**	**0**	**0**	**0**	**0**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	51800	105	Supervisor/ Director	61,040	63,482	63,482	56,157	64,982
101	51800	162	Clerical Personnel	3,600	3,609	3,609	3,331	3,609
101	51800	166	Custodial Personnel	132,621	137,924	137,924	122,010	143,926
101	51800	167	Maintenance Personnel	31,533	32,794	32,794	29,017	34,302
101	51800	187	Overtime Pay	0	4,350	4,350	284	4,350
101	51800	189	Other Salaries & Wages	5,766	5,766	5,766	5,322	5,766
101	51800	201	Social Security	13,268	15,371	15,371	12,490	15,930
101	51800	204	State Retirement	14,037	14,876	14,876	13,487	15,545
101	51800	206	Life Insurance	552	540	540	477	516
101	51800	207	Medical Insurance	52,828	58,824	58,824	53,851	61,740
101	51800	208	Dental Insurance	1,942	1,959	1,959	1,726	1,692
101	51800	209	S/T Disability Insurance	1,087	0	0	0	0
101	51800	210	Unemployment Compensation	128	154	154	128	126
101	51800	212	Employer Medicare	3,103	3,595	3,595	2,921	3,726
101	51800	299	Other Fringe Benefits	0	414	414	377	216
101	51800	307	Communication Cellular/Pager Service	1,436	1,500	1,500	1,174	1,500
101	51800	328	Janitorial Services	38,032	43,152	43,152	11,364	43,152
101	51800	335	Maint & Repair -- Building	47,027	93,000	93,000	48,952	93,000
101	51800	338	Repairs And Maintenance Vehicles	883	2,000	2,000	530	2,000
101	51800	347	Pest Control	1,860	2,460	2,460	2,000	2,460
101	51800	355	Travel	407	1,000	1,000	0	1,000
101	51800	359	Disposal Fees	6,140	6,500	6,500	6,302	6,500
101	51800	399	Other Contracted Services	33,296	45,000	45,000	13,190	45,000
101	51800	410	Custodial Supplies	24,298	50,000	50,000	31,687	50,000
101	51800	415	Electricity	191,324	188,600	188,600	179,609	183,610
101	51800	425	Gasoline	5,530	6,750	6,750	4,524	6,850
101	51800	434	Natural Gas	35,865	39,525	39,525	36,240	39,525
101	51800	435	Office Supplies	706	2,500	2,500	500	2,500
101	51800	446	Small Tools	278	500	500	500	500
101	51800	450	Tires And Tubes	970	1,500	1,500	0	1,500
101	51800	451	Uniforms	3,859	4,000	4,000	3,808	4,000
101	51800	454	Water & Sewer	20,455	18,450	18,450	20,084	23,450
101	51800	499	Other Supplies & Materials	12,571	31,044	31,044	14,171	31,045
101	51800	511	Vehicle & Equipment Insurance	0	0	0	0	1,000
101	51800	524	Staff Development	574	1,000	1,000	0	1,000
101	51800	599	Other Charges	7,861	17,406	17,406	10,704	17,406
101	51800	707	Building Improvements	37,945	36,742	36,742	34,001	36,742
101	51800	791	ADA Construction ADA	5,896	18,000	18,000	15,655	18,000
		County Buildings		**798,718**	**954,287**	**954,287**	**736,573**	**968,166**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	51810	167	Maintenance Personnel	0	49,421	49,421	42,139	49,091
101	51810	201	Social Security	0	3,064	3,064	2,719	3,044
101	51810	204	State Retirement	0	2,965	2,965	2,631	2,970
101	51810	206	Life Insurance	0	90	90	83	90
101	51810	210	Unemployment Compensation	0	21	21	21	21
101	51810	212	Employer Medicare	0	717	717	636	712
101	51810	307	Communication	0	1,000	1,000	709	1,000
101	51810	335	Maint & Repair -- Building	0	12,000	12,000	3,086	13,000
101	51810	336	Maint & Repair Equipment	0	3,000	3,000	574	3,000
101	51810	338	Repairs And Maintenance Vehicles	0	0	0	0	1,500
101	51810	399	Other Contracted Services	0	7,000	7,000	722	7,000
101	51810	425	Gasoline	0	1,000	1,000	0	3,250
101	51810	450	Tires And Tubes	0	0	0	0	1,200
101	51810	499	Other Supplies & Materials	0	3,000	3,000	2,868	3,000
101	51810	511	Vehicle & Equipment Insurance	0	0	0	0	500
		Other Facilities		**0**	**83,278**	**83,278**	**56,188**	**89,378**
101	51900	189	Other Salaries & Wages Oak Ridge Community Alliance	0	40,360	40,360	0	0
101	51900	201	Social Security Oak Ridge Community Alliance	0	2,502	2,502	0	0
101	51900	204	State Retirement Oak Ridge Community Alliance	0	2,422	2,422	0	0
101	51900	210	Unemployment Compensation Oak Ridge Community Alliance	0	21	21	0	0
101	51900	212	Employer Medicare Oak Ridge Community Alliance	0	585	585	0	0
101	51900	301	Accounting Services	5,500	6,000	6,000	1,060	6,000
101	51900	305	Audit Services	33,163	35,000	35,000	33,934	37,500
101	51900	316	Contributions City of Clinton	411,199	0	0	0	0
101	51900	320	Dues And Memberships Oak Ridge Community Alliance	0	3,000	3,000	0	0
101	51900	331	Legal Services 1000	0	2,000	2,000	1,016	2,000
101	51900	332	Legal Notice, Recording & Court Costs	79	200	200	0	200
101	51900	355	Travel Oak Ridge Community Alliance	0	9,000	9,000	0	0
101	51900	358	Remittance Of Revenues Collected	9,792	12,000	12,000	7,148	12,000
101	51900	399	Other Contracted Services	35,880	99,000	99,000	37,220	52,000
101	51900	435	Office Supplies Oak Ridge Community Alliance	0	5,500	5,500	0	0
101	51900	499	Other Supplies & Materials	3,871	17,000	17,000	4,007	6,000
101	51900	513	Workman's Comp Ins	350,000	580,051	580,051	580,000	475,000
101	51900	599	Other Charges	140,127	50	175,050	200,364	200
101	51900	707	Building Improvements Witness Rooms	35,762	0	0	0	0
101	51900	799	Other Capital Outlay NORWOOD SAFETY PROJECT	87,849	0	0	0	0
		Other General Administration		**1,113,222**	**814,691**	**989,691**	**864,749**	**590,900**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	51910	162	Clerical Personnel	29,220	37,856	37,856	33,481	39,365
101	51910	169	Part-Time Help	1,109	5,000	9,000	6,611	18,500
101	51910	201	Social Security	1,876	2,657	2,932	2,489	3,588
101	51910	204	State Retirement	1,759	2,271	2,271	2,076	2,382
101	51910	206	Life Insurance	(154)	66	66	61	90
101	51910	207	Medical Insurance	5,244	6,288	6,288	10,227	16,980
101	51910	208	Dental Insurance	297	292	292	270	204
101	51910	209	S/T Disability Insurance	137	0	0	0	0
101	51910	210	Unemployment Compensation	21	36	36	38	36
101	51910	212	Employer Medicare	439	621	696	582	839
101	51910	299	Other Fringe Benefits	0	69	69	64	72
101	51910	348	Postal Charges	0	100	100	3	100
101	51910	355	Travel	500	500	500	240	500
101	51910	399	Other Contracted Services	3,757	8,530	13,624	9,073	8,530
101	51910	499	Other Supplies & Materials	0	1,500	1,500	231	1,500
101	51910	524	Staff Development	249	500	500	85	500
101	51910	709	Data Processing Equipment	370	550	550	0	550
101	51910	719	Office Equipment	0	1,000	1,000	381	1,000
			Preservation Of Records	**44,824**	**67,836**	**77,280**	**65,912**	**94,736**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	52100	101	County Official	106,086	111,390	111,390	102,822	114,732
101	52100	119	Accountants/Bookkeepers	374,781	398,120	398,120	335,952	412,620
101	52100	169	Part-Time Help	852	3,000	3,000	3,000	0
101	52100	201	Social Security	28,258	31,776	30,276	26,114	31,696
101	52100	204	State Retirement	28,805	30,571	30,571	27,184	31,905
101	52100	206	Life Insurance	593	627	627	571	582
101	52100	207	Medical Insurance	61,994	70,980	70,980	64,432	74,496
101	52100	208	Dental Insurance	3,315	3,289	3,289	3,003	2,784
101	52100	209	S/T Disability Insurance	2,137	0	0	0	0
101	52100	210	Unemployment Compensation	158	180	180	150	189
101	52100	212	Employer Medicare	6,585	7,431	7,431	6,107	7,647
101	52100	299	Other Fringe Benefits	0	503	503	470	264
101	52100	320	Dues And Memberships	935	100	300	170	500
101	52100	332	Legal Notice, Recording & Court Costs	321	500	500	0	500
101	52100	334	Maintenance Agreements	38,697	44,200	44,200	44,200	58,000
101	52100	348	Postal Charges	4,819	5,200	5,200	4,282	5,000
101	52100	349	Printing, Stationary & Forms	3,492	3,300	3,300	2,840	3,300
101	52100	355	Travel	1,731	4,400	4,200	2,651	4,000
101	52100	399	Other Contracted Services	396	500	500	396	500
101	52100	414	Duplicating Supplies	0	1,200	1,200	1,000	0
101	52100	435	Office Supplies	2,149	3,500	3,500	3,056	4,500
101	52100	471	Software	0	0	6,500	0	0
101	52100	524	Staff Development	739	3,000	3,000	2,222	3,000
101	52100	599	Other Charges	874	1,000	1,000	959	1,000
101	52100	708	Communication Equipment	0	0	4,070	4,070	0
101	52100	709	Data Processing Equipment	2,086	2,500	4,430	4,219	2,500
		Finance		**669,803**	**727,267**	**738,267**	**639,870**	**759,715**
101	52200	101	County Official	70,622	74,558	74,558	65,955	76,058
101	52200	122	Purchasing Personnel	42,822	76,640	76,640	51,040	79,640
101	52200	201	Social Security	6,508	9,374	8,229	6,860	9,467
101	52200	204	State Retirement	6,643	7,403	7,903	7,114	9,238
101	52200	206	Life Insurance	154	135	135	116	180
101	52200	207	Medical Insurance	20,206	23,940	23,940	21,731	25,200
101	52200	208	Dental Insurance	1,184	1,056	1,056	940	1,128
101	52200	209	S/T Disability Insurance	523	0	0	0	0
101	52200	210	Unemployment Compensation	40	42	42	55	53
101	52200	212	Employer Medicare	1,493	2,192	2,192	1,604	2,214
101	52200	299	Other Fringe Benefits	0	103	148	102	72
101	52200	320	Dues And Memberships	0	100	100	60	0
101	52200	348	Postal Charges	1,172	1,200	1,800	1,524	1,200
101	52200	349	Printing, Stationary & Forms	297	500	500	0	250
101	52200	355	Travel	4	500	500	0	500
101	52200	399	Other Contracted Services	8,039	11,000	17,000	10,465	11,500
101	52200	435	Office Supplies	933	2,000	2,000	35	1,500
101	52200	499	Other Supplies & Materials	1,182	1,500	1,500	1,032	1,500
101	52200	524	Staff Development	0	500	500	350	500
101	52200	599	Other Charges	0	0	0	0	250
101	52200	709	Data Processing Equipment	829	1,200	1,200	0	1,200
		Purchasing		**162,651**	**213,943**	**219,943**	**168,983**	**221,650**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	52300	101	County Official	106,086	111,390	111,390	102,822	114,732
101	52300	106	Deputy(Ies)	380,201	416,153	423,653	370,814	429,654
101	52300	201	Social Security	28,343	39,623	31,123	27,417	33,752
101	52300	204	State Retirement	25,335	31,653	29,932	25,349	32,935
101	52300	206	Life Insurance	647	653	653	583	677
101	52300	207	Medical Insurance	42,812	56,424	66,540	55,420	69,240
101	52300	208	Dental Insurance	3,532	3,813	3,868	3,229	3,156
101	52300	209	S/T Disability Insurance	1,506	0	0	0	0
101	52300	210	Unemployment Compensation	271	189	189	248	210
101	52300	212	Employer Medicare	6,833	9,267	9,267	6,889	7,894
101	52300	299	Other Fringe Benefits	0	690	740	601	360
101	52300	305	Audit Services	40,580	61,600	54,450	54,000	61,600
101	52300	307	Communication Cellular/Pager Service	1,430	2,600	2,600	1,169	2,600
101	52300	317	Data Processing Services	23,228	30,000	37,150	13,113	45,000
101	52300	320	Dues And Memberships	2,170	2,232	2,232	2,120	2,232
101	52300	330	Operating Lease Payments	358	900	900	0	5,000
101	52300	331	Legal Services	12,091	15,540	15,540	10,724	15,000
101	52300	334	Maintenance Agreements	4,413	5,413	5,413	4,608	8,640
101	52300	338	Repairs And Maintenance Vehicles	696	2,295	4,949	3,184	2,295
101	52300	348	Postal Charges	2,831	2,800	4,400	3,997	3,300
101	52300	349	Printing, Stationary & Forms	531	2,000	2,000	1,500	1,500
101	52300	355	Travel	2,618	3,805	5,405	4,331	6,300
101	52300	399	Other Contracted Services	4,626	6,000	6,000	5,080	93,013
101	52300	425	Gasoline	1,874	4,000	2,400	941	2,500
101	52300	435	Office Supplies	5,253	1,000	1,000	937	6,253
101	52300	451	Uniforms	0	0	0	0	600
101	52300	499	Other Supplies & Materials	475	4,000	2,200	2,140	1,000
101	52300	511	Vehicle & Equipment Insurance	0	0	0	0	1,000
101	52300	524	Staff Development	2,843	4,132	2,532	1,985	2,600
101	52300	719	Office Equipment	5,745	2,500	4,300	4,285	5,000
			Property Assessor's Office	**707,328**	**820,672**	**830,826**	**707,486**	**958,043**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	52400	101	County Official	106,086	111,390	111,390	102,822	114,732
101	52400	162	Clerical Personnel	339,833	377,070	377,070	326,959	405,320
101	52400	169	Part-Time Help	25,489	46,250	46,250	23,574	30,000
101	52400	201	Social Security	27,597	33,152	33,152	27,109	34,103
101	52400	204	State Retirement	26,138	29,308	29,308	24,217	31,463
101	52400	206	Life Insurance	765	786	786	720	810
101	52400	207	Medical Insurance	81,371	83,952	83,952	87,150	101,184
101	52400	208	Dental Insurance	4,540	4,465	4,465	4,626	4,872
101	52400	209	S/T Disability Insurance	1,544	0	0	0	0
101	52400	210	Unemployment Compensation	235	270	270	235	210
101	52400	212	Employer Medicare	6,454	7,753	7,753	6,340	7,976
101	52400	299	Other Fringe Benefits	0	621	621	460	384
101	52400	317	Data Processing Services	8,424	9,000	9,000	7,694	9,000
101	52400	320	Dues And Memberships	1,033	1,500	1,500	1,086	1,500
101	52400	332	Legal Notice, Recording & Court Costs	251	500	500	111	500
101	52400	334	Maintenance Agreements	28,216	30,000	30,000	29,909	31,704
101	52400	348	Postal Charges	13,676	16,000	16,800	16,176	18,000
101	52400	349	Printing, Stationary & Forms	8,827	12,000	12,000	8,541	12,000
101	52400	351	Rentals	10,742	15,500	15,500	14,856	15,500
101	52400	355	Travel	199	3,000	3,000	1,486	3,000
101	52400	399	Other Contracted Services	1,200	1,500	1,500	1,286	16,400
101	52400	435	Office Supplies	3,531	3,000	3,000	2,946	3,000
101	52400	452	Utilities	4,390	5,080	5,080	3,986	4,680
101	52400	454	Water & Sewer	723	600	600	546	600
101	52400	499	Other Supplies & Materials	1,964	2,000	2,000	1,995	2,000
101	52400	524	Staff Development	330	1,600	1,600	150	1,600
101	52400	707	Building Improvements	3,957	1,100	300	0	1,100
101	52400	709	Data Processing Equipment	2,807	2,000	2,000	1,959	2,000
101	52400	711	Furniture And Fixtures	1,452	2,000	2,000	0	2,000
			County Trustee's Office	**711,774**	**801,397**	**801,397**	**696,939**	**855,638**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	52500	101	County Official	106,086	111,390	111,390	102,822	114,732
101	52500	162	Clerical Personnel	577,735	631,444	647,444	550,537	674,444
101	52500	169	Part-Time Help	52,235	55,140	55,140	29,789	55,000
101	52500	201	Social Security	44,128	49,474	49,474	41,437	48,929
101	52500	204	State Retirement	36,079	44,570	44,570	37,491	47,745
101	52500	206	Life Insurance	1,353	1,428	1,428	1,341	1,500
101	52500	207	Medical Insurance	61,878	69,684	69,684	100,446	110,712
101	52500	208	Dental Insurance	6,675	6,235	6,235	6,171	5,772
101	52500	209	S/T Disability Insurance	2,285	0	0	0	0
101	52500	210	Unemployment Compensation	498	378	378	443	399
101	52500	212	Employer Medicare	10,320	11,571	11,571	9,691	11,443
101	52500	299	Other Fringe Benefits	0	1,035	1,035	970	520
101	52500	307	Communication Cellular/Pager Service	2,114	1,000	1,000	1,868	2,600
101	52500	317	Data Processing Services	23,542	24,000	23,232	23,232	25,000
101	52500	320	Dues And Memberships	873	1,100	926	926	1,200
101	52500	328	Janitorial Services	3,600	3,600	3,600	3,600	3,600
101	52500	332	Legal Notice, Recording & Court Costs	131	500	500	0	500
101	52500	335	Maint & Repair -- Building	8,144	1,500	1,500	422	1,500
101	52500	348	Postal Charges	50,472	55,000	55,000	42,444	57,000
101	52500	349	Printing, Stationary & Forms	7,076	4,500	6,468	6,406	5,500
101	52500	351	Rentals	7,500	3,000	8,774	8,681	7,500
101	52500	355	Travel	101	2,000	2,000	673	1,500
101	52500	399	Other Contracted Services	14,978	15,000	17,000	15,766	15,000
101	52500	411	Data Processing Supplies	2,868	4,000	4,000	3,940	4,000
101	52500	425	Gasoline	0	150	150	96	150
101	52500	435	Office Supplies	10,002	9,500	10,200	10,039	9,500
101	52500	511	Vehicle & Equipment Insurance	0	0	0	0	525
101	52500	524	Staff Development	384	1,250	1,250	500	1,500
101	52500	709	Data Processing Equipment	15,330	0	51,000	46,765	0
101	52500	711	Furniture And Fixtures	2,124	0	1,800	1,800	0
		County Clerk's Office		**1,048,511**	**1,108,449**	**1,186,749**	**1,048,296**	**1,207,771**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	52600	101	County Official	82,959	86,277	86,277	76,323	0
101	52600	105	Supervisor/ Director	0	0	0	0	87,777
101	52600	121	Data Processing Personnel	124,079	132,790	132,790	102,320	124,438
101	52600	162	Clerical Personnel	5,260	5,260	5,260	4,855	5,260
101	52600	189	Other Salaries & Wages	9,823	10,000	10,000	9,191	10,000
101	52600	201	Social Security	12,894	14,528	14,528	11,697	14,103
101	52600	204	State Retirement	13,176	14,060	14,060	11,994	13,762
101	52600	206	Life Insurance	327	312	312	267	312
101	52600	207	Medical Insurance	38,062	41,304	41,304	32,926	28,848
101	52600	208	Dental Insurance	1,729	1,649	1,649	1,422	1,092
101	52600	209	S/T Disability Insurance	882	0	0	0	0
101	52600	210	Unemployment Compensation	106	84	84	82	84
101	52600	212	Employer Medicare	3,016	3,398	3,398	2,736	3,398
101	52600	299	Other Fringe Benefits	0	276	276	237	120
101	52600	307	Communication Cellular/Pager Service	2,053	2,300	2,300	1,568	2,300
101	52600	338	Repairs And Maintenance Vehicles	165	500	500	239	500
101	52600	355	Travel	176	300	300	0	300
101	52600	399	Other Contracted Services	123,358	126,635	126,635	119,239	190,584
101	52600	425	Gasoline	639	1,500	1,500	452	1,000
101	52600	435	Office Supplies	1,109	1,200	1,200	1,200	1,200
101	52600	499	Other Supplies & Materials	3,391	2,500	2,500	2,477	2,500
101	52600	511	Vehicle & Equipment Insurance	0	0	0	0	500
101	52600	524	Staff Development	253	1,400	1,400	0	1,000
101	52600	599	Other Charges	0	0	0	0	100
101	52600	709	Data Processing Equipment	3,756	4,000	4,000	607	4,000
101	52600	790	Other Equipment	3,983	4,000	4,000	0	0
		Information Technology		**431,196**	**454,273**	**454,273**	**379,832**	**493,178**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	53100	101	County Official	106,086	111,390	111,390	102,822	114,732
101	53100	162	Clerical Personnel	839,168	876,279	876,279	758,312	906,279
101	53100	169	Part-Time Help	36,842	41,624	50,824	37,939	50,824
101	53100	187	Overtime Pay	2,649	0	5,000	4,989	0
101	53100	194	Jury And Witness Fees	17,142	28,000	93,000	49,199	28,000
101	53100	201	Social Security	57,837	63,816	63,816	54,675	66,454
101	53100	204	State Retirement	51,228	59,260	59,260	50,595	62,566
101	53100	206	Life Insurance	1,559	1,770	1,770	1,582	1,615
101	53100	207	Medical Insurance	139,722	158,688	158,688	136,300	153,192
101	53100	208	Dental Insurance	8,336	7,902	7,902	7,845	7,116
101	53100	209	S/T Disability Insurance	3,705	0	0	0	0
101	53100	210	Unemployment Compensation	538	515	515	460	441
101	53100	212	Employer Medicare	13,527	14,925	14,925	12,787	15,542
101	53100	299	Other Fringe Benefits	0	1,380	1,380	1,207	720
101	53100	307	Communication	455	500	500	0	500
101	53100	310	Contracts With Other Public Agencies	28,859	37,000	37,000	35,982	37,000
101	53100	320	Dues And Memberships	610	800	800	710	800
101	53100	332	Legal Notice, Recording & Court Costs	292	300	300	292	352
101	53100	334	Maintenance Agreements Copiers (5)	11,145	11,000	11,000	11,000	11,000
101	53100	337	Maintenance-Office Equipment	50	5,000	2,500	0	5,000
101	53100	348	Postal Charges	18,616	17,000	17,000	16,895	17,000
101	53100	349	Printing, Stationary & Forms	6,765	8,000	8,000	8,000	8,000
101	53100	355	Travel	1,111	3,000	3,000	450	2,000
101	53100	414	Duplicating Supplies	5,029	5,000	5,000	5,048	5,000
101	53100	425	Gasoline	672	1,000	1,000	636	1,000
101	53100	435	Office Supplies	9,007	8,000	10,500	10,501	9,000
101	53100	499	Other Supplies & Materials	4,785	5,000	5,000	4,971	5,000
101	53100	511	Vehicle & Equipment Insurance	0	0	0	0	500
101	53100	524	Staff Development	1,323	1,500	1,500	1,226	1,500
101	53100	709	Data Processing Equipment	15,517	2,000	38,000	36,780	2,000
101	53100	711	Furniture And Fixtures	9,355	1,000	5,028	5,028	1,000
		Circuit Court		**1,391,930**	**1,471,649**	**1,590,877**	**1,356,231**	**1,514,133**
101	53200	348	Postal Charges	0	150	150	0	150
101	53200	349	Printing, Stationary & Forms	0	200	200	0	200
101	53200	414	Duplicating Supplies	0	200	200	0	200
101	53200	435	Office Supplies	380	1,000	1,000	1,000	1,000
101	53200	799	Other Capital Outlay Court Security Grant FY24	75,416	0	0	0	0
		Criminal Court		**75,796**	**1,550**	**1,550**	**1,000**	**1,550**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	53310	102	Judge(S)	387,420	399,082	403,305	372,282	415,000
101	53310	103	Assistant(S)	106,576	110,824	110,824	98,035	113,824
101	53310	189	Other Salaries & Wages	35,077	43,000	43,000	10,092	0
101	53310	201	Social Security	28,648	30,445	30,445	25,861	28,893
101	53310	204	State Retirement	30,509	33,174	33,174	29,116	31,994
101	53310	206	Life Insurance	403	426	426	331	336
101	53310	207	Medical Insurance	39,430	71,625	71,625	36,102	37,380
101	53310	208	Dental Insurance	1,661	1,724	1,724	1,332	1,248
101	53310	209	S/T Disability Insurance	499	0	0	0	0
101	53310	210	Unemployment Compensation	90	63	63	42	42
101	53310	212	Employer Medicare	7,431	8,018	8,018	6,805	7,668
101	53310	299	Other Fringe Benefits	49	345	345	206	120
101	53310	320	Dues And Memberships	1,230	1,500	750	300	1,500
101	53310	337	Maintenance-Office Equipment	247	500	500	307	500
101	53310	348	Postal Charges	264	300	300	0	300
101	53310	349	Printing, Stationary & Forms	550	400	400	323	400
101	53310	355	Travel	2,278	3,000	4,500	2,900	3,000
101	53310	399	Other Contracted Services (Alt E-Monitoring)	3,120	33,100	32,350	8,000	0
101	53310	435	Office Supplies	1,090	1,600	1,600	950	1,600
101	53310	499	Other Supplies & Materials Domestic Violence Court Coordinator	1,499	1,357	1,357	0	0
101	53310	513	Workman's Comp Ins Domestic Violence Court Coordinator	51	51	51	0	0
101	53310	524	Staff Development	4,568	2,950	2,950	1,751	2,000
			General Sessions Judge	**652,690**	**743,484**	**747,707**	**594,735**	**645,805**
101	53330	105	Supervisor/ Director	51,739	54,739	54,739	48,705	54,732
101	53330	201	Social Security	3,099	3,394	3,394	3,020	3,394
101	53330	204	State Retirement	3,099	3,284	3,284	3,024	3,311
101	53330	206	Life Insurance	77	0	0	61	67
101	53330	207	Medical Insurance	5,016	6,561	6,561	4,680	6,607
101	53330	208	Dental Insurance	296	297	297	243	204
101	53330	209	S/T Disability Insurance	243	0	0	0	0
101	53330	210	Unemployment Compensation	21	21	21	21	21
101	53330	212	Employer Medicare	725	794	794	706	794
101	53330	299	Other Fringe Benefits	69	69	69	57	23
101	53330	320	Dues And Memberships	220	250	250	0	250
101	53330	337	Maintenance-Office Equipment 2000	0	1,000	1,000	0	1,000
101	53330	355	Travel	1,293	3,460	3,460	2,110	3,460
101	53330	399	Other Contracted Services	27,235	1,500	31,500	27,990	31,500
101	53330	435	Office Supplies	2,166	3,000	3,000	3,000	3,006
101	53330	499	Other Supplies & Materials	14,138	7,999	7,999	7,999	7,999
101	53330	504	Indirect Cost	0	8,260	8,260	0	8,260
101	53330	513	Workman's Comp Ins	68	72	72	72	72
101	53330	524	Staff Development	900	1,800	1,800	1,575	1,800
101	53330	599	Other Charges	6,445	8,000	8,000	6,993	8,000
			Drug Court	**116,849**	**104,500**	**134,500**	**110,256**	**134,500**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	53400	101	County Official	106,085	111,390	111,390	102,822	114,732
101	53400	162	Clerical Personnel	282,659	294,497	309,207	267,826	310,247
101	53400	169	Part-Time Help	0	5,250	0	0	0
101	53400	201	Social Security	22,732	25,490	25,490	22,234	26,349
101	53400	204	State Retirement	22,317	24,353	24,353	21,131	25,654
101	53400	206	Life Insurance	520	511	511	484	534
101	53400	207	Medical Insurance	66,648	75,456	75,456	70,784	80,004
101	53400	208	Dental Insurance	3,191	3,160	3,160	2,895	2,836
101	53400	209	S/T Disability Insurance	1,659	0	0	0	0
101	53400	210	Unemployment Compensation	168	184	184	174	147
101	53400	212	Employer Medicare	5,316	5,961	5,961	5,200	6,162
101	53400	299	Other Fringe Benefits	0	552	552	495	312
101	53400	320	Dues And Memberships	1,083	1,700	1,700	1,136	1,700
101	53400	332	Legal Notice, Recording & Court Costs	94	500	500	120	500
101	53400	334	Maintenance Agreements	2,152	4,000	7,000	4,888	4,000
101	53400	337	Maintenance-Office Equipment	18,861	20,000	20,000	19,289	20,586
101	53400	348	Postal Charges	10,807	13,000	13,000	5,291	13,000
101	53400	349	Printing, Stationary & Forms	453	1,000	1,000	546	1,000
101	53400	399	Other Contracted Services	2,918	1,700	1,700	398	1,700
101	53400	411	Data Processing Supplies	240	400	400	240	400
101	53400	414	Duplicating Supplies	2,013	2,750	2,750	2,332	2,750
101	53400	435	Office Supplies	3,601	4,000	4,000	3,909	4,000
101	53400	499	Other Supplies & Materials	0	1,500	1,500	0	1,500
101	53400	711	Furniture And Fixtures	17,210	0	42,788	39,525	0
			Chancery Court	**570,727**	**597,354**	**652,602**	**571,719**	**618,113**

101 GENERAL FUND
STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	53500	102	Judge(S)	193,710	199,541	201,652	186,141	207,500
101	53500	189	Other Salaries & Wages	281,990	299,496	299,496	259,971	308,496
101	53500	201	Social Security	28,144	29,023	29,023	26,978	30,046
101	53500	204	State Retirement	20,215	29,942	29,942	27,341	3
101	53500	206	Life Insurance	617	516	516	548	1,218
101	53500	207	Medical Insurance	59,256	65,712	65,712	55,924	55,896
101	53500	208	Dental Insurance	3,392	3,126	3,126	3,133	3,012
101	53500	209	S/T Disability Insurance	1,382	0	0	0	0
101	53500	210	Unemployment Compensation	126	126	126	126	147
101	53500	212	Employer Medicare	6,582	7,236	7,236	6,309	7,373
101	53500	299	Other Fringe Benefits	0	469	469	366	240
101	53500	307	Communication	599	900	900	551	900
101	53500	309	Contracts With Governmental Agencies	47,275	75,000	75,000	75,000	75,000
101	53500	320	Dues And Memberships	180	500	500	480	0
101	53500	322	Evaluation And Testing	1,496	2,000	2,000	1,995	2,500
101	53500	334	Maintenance Agreements	0	2,000	2,000	0	400
101	53500	338	Repairs And Maintenance Vehicles	0	500	500	0	500
101	53500	348	Postal Charges	3,797	3,500	3,500	4,524	4,500
101	53500	349	Printing, Stationary & Forms	283	500	500	500	500
101	53500	351	Rentals 1000	2,289	3,000	3,000	3,000	3,000
101	53500	355	Travel	0	5,118	5,118	4,103	5,118
101	53500	425	Gasoline	0	100	100	0	100
101	53500	435	Office Supplies	6,593	2,000	2,000	1,000	2,000
101	53500	499	Other Supplies & Materials	2,938	4,300	4,300	4,100	4,300
101	53500	511	Vehicle & Equipment Insurance	750	750	750	750	500
101	53500	524	Staff Development	1,070	1,500	1,500	1,380	1,500
		Juvenile Court		**662,684**	**736,855**	**738,966**	**664,220**	**714,749**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	53600	189	Other Salaries & Wages	306,700	311,120	311,120	238,932	272,363
101	53600	201	Social Security	18,063	19,289	19,289	14,779	16,910
101	53600	204	State Retirement	18,227	18,667	18,667	15,045	16,578
101	53600	206	Life Insurance	528	516	516	407	426
101	53600	207	Medical Insurance	59,616	68,336	68,336	44,154	72,657
101	53600	208	Dental Insurance	2,461	2,411	2,411	1,625	2,136
101	53600	209	S/T Disability Insurance	1,426	0	0	0	72
101	53600	210	Unemployment Compensation	126	126	126	105	105
101	53600	212	Employer Medicare	4,225	4,512	4,512	3,456	3,949
101	53600	299	Other Fringe Benefits	206	345	345	262	214
101	53600	338	Repairs And Maintenance Vehicles Family Justice Center	51	1,500	1,500	288	1,000
101	53600	351	Rentals Family Justice Center	9,958	12,000	12,000	12,000	12,000
101	53600	355	Travel Family Justice Center	926	1,200	1,200	692	1,200
101	53600	415	Electricity Family Justice Center	666	14,400	8,400	5,686	8,400
101	53600	425	Gasoline Family Justice Center	656	900	1,132	373	800
101	53600	499	Other Supplies & Materials Family Justice Center	9,707	6,000	12,156	9,581	10,000
101	53600	504	Indirect Cost Family Justice Center	0	3,685	3,685	0	15,535
101	53600	506	Liability Insurance Family Justice Center	1,158	1,700	1,657	1,657	1,800
101	53600	511	Vehicle & Equipment Insurance Family Justice Center	1,000	500	500	500	500
101	53600	513	Workman's Comp Ins Family Justice Center	0	250	250	250	250
101	53600	524	Staff Development Family Justice Center	0	1,023	588	125	800
101	53600	599	Other Charges Family Justice Center	2,845	5,600	5,690	3,121	5,949
			District Attorney General	**438,545**	**474,080**	**474,080**	**353,038**	**443,644**
101	53610	169	Part-Time Help	21,069	38,647	38,647	28,043	38,647
101	53610	201	Social Security	1,306	2,396	2,396	1,739	2,396
101	53610	210	Unemployment Compensation	21	42	42	61	42
101	53610	212	Employer Medicare	306	560	560	407	560
101	53610	355	Travel	0	250	250	0	250
			Office Of Public Defender	**22,702**	**41,895**	**41,895**	**30,250**	**41,895**
101	53700	414	Duplicating Supplies	0	800	800	34	800
101	53700	435	Office Supplies	793	1,200	1,200	693	1,200
			Judicial Commissioners	**793**	**2,000**	**2,000**	**727**	**2,000**
101	53800	349	Printing, Stationary & Forms	0	500	500	0	500
101	53800	414	Duplicating Supplies	0	500	500	500	500
101	53800	435	Office Supplies	0	700	700	381	700
101	53800	499	Other Supplies & Materials	334	500	500	500	500
			Probate Court	**334**	**2,200**	**2,200**	**1,381**	**2,200**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS

FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	53900	105	Supervisor/ Director	50,440	55,900	57,075	50,085	60,150
101	53900	111	Probation Officer (S)	39,229	42,877	57,652	41,281	83,987
101	53900	201	Social Security	5,337	6,124	7,124	5,671	8,936
101	53900	204	State Retirement	5,367	5,927	6,077	5,689	8,720
101	53900	206	Life Insurance	(36)	156	156	155	222
101	53900	207	Medical Insurance	15,336	11,352	11,352	11,736	28,428
101	53900	208	Dental Insurance	641	584	584	592	1,092
101	53900	209	S/T Disability Insurance	422	0	0	0	0
101	53900	210	Unemployment Compensation	42	42	63	42	63
101	53900	212	Employer Medicare	1,248	1,432	1,667	1,326	2,090
101	53900	299	Other Fringe Benefits	0	138	138	132	120
101	53900	355	Travel	323	1,776	1,776	324	1,776
101	53900	399	Other Contracted Services	5,555	18,112	18,112	6,251	18,112
101	53900	435	Office Supplies	1,446	1,500	1,500	1,526	1,500
101	53900	499	Other Supplies & Materials	2,025	2,700	2,700	1,068	2,700
			Other Admin Of Justice (Pre-Trial Real)	**127,375**	**148,620**	**165,976**	**125,878**	**217,896**
101	53920	317	Data Processing Services	0	500	500	0	500
101	53920	355	Travel	0	500	500	0	500
101	53920	399	Other Contracted Services	4,620	5,000	5,000	925	5,000
101	53920	431	Law Enforcement Supplies	7,173	11,000	11,000	3,221	11,000
101	53920	499	Other Supplies & Materials	0	1,000	1,000	482	1,000
101	53920	799	Other Capital Outlay	12,812	5,000	5,000	2,469	5,000
			Courtroom Security	**24,605**	**23,000**	**23,000**	**7,097**	**23,000**
101	53930	358	Remittance Of Revenues Collected	31,817	35,000	35,000	22,366	35,000
			Victim Assistance Programs	**31,817**	**35,000**	**35,000**	**22,366**	**35,000**

101 GENERAL FUND
STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	54110	101	County Official	116,695	122,529	122,529	113,104	126,205
101	54110	105	Supervisor/ Director	53,821	61,220	61,220	55,927	62,720
101	54110	106	Deputy(Ies)	2,810,813	3,052,121	3,052,121	2,616,145	3,133,121
101	54110	161	Secretary (S)	61,334	56,037	56,037	55,742	55,518
101	54110	162	Clerical Personnel	73,577	73,263	73,263	70,303	83,875
101	54110	170	SRO OFFICER	822,011	884,207	884,207	816,825	920,707
101	54110	186	Longevity Pay	0	0	0	0	63,300
101	54110	187	Overtime Pay	159,622	218,088	280,088	170,697	200,000
101	54110	188	Temporary/Part-Time Personnel	1,000	0	120,600	112,600	12,120
101	54110	189	Other Salaries & Wages	609,750	658,220	658,220	575,139	600,720
101	54110	201	Social Security	275,232	317,820	319,496	276,878	309,327
101	54110	204	State Retirement	261,992	312,364	313,984	270,621	310,568
101	54110	206	Life Insurance	6,874	7,545	7,545	6,656	7,413
101	54110	207	Medical Insurance	766,013	900,687	869,145	807,503	990,684
101	54110	208	Dental Insurance	38,987	40,143	40,143	34,686	35,561
101	54110	209	S/T Disability Insurance	16,649	0	0	0	0
101	54110	210	Unemployment Compensation	2,219	2,128	2,128	2,153	2,034
101	54110	212	Employer Medicare	64,297	74,242	74,634	64,733	74,433
101	54110	299	Other Fringe Benefits	57	6,555	6,693	4,978	3,813
101	54110	307	Communication Cellular/Pager Service	48,465	50,200	50,200	31,654	50,200
101	54110	309	Contracts With Governmental Agencies	12,667	62,500	42,500	12,263	12,500
101	54110	312	Contracts With Private Agencies	34,653	39,000	39,000	34,653	39,000
101	54110	320	Dues And Memberships	2,500	2,500	2,500	2,500	2,500
101	54110	336	Maint & Repair Equipment	510	20,000	15,000	8,496	20,000
101	54110	338	Repairs And Maintenance Vehicles	55,119	5,000	37,404	35,075	5,000
101	54110	340	Medical & Dental Services	7,580	10,000	10,000	3,696	10,000
101	54110	348	Postal Charges	16,447	20,000	20,000	12,606	20,000
101	54110	349	Printing, Stationary & Forms	1,848	2,000	2,000	1,972	2,000
101	54110	351	Rentals	2,233	3,400	3,400	1,890	3,400
101	54110	353	Towing Services	1,503	2,500	2,500	650	2,500
101	54110	355	Travel	9,204	15,000	15,000	9,852	15,000
101	54110	414	Duplicating Supplies	1,819	2,000	2,000	2,000	2,000
101	54110	425	Gasoline	194,766	215,000	207,000	180,000	215,000
101	54110	431	Law Enforcement Supplies	431,615	111,300	118,060	73,632	15,000
101	54110	435	Office Supplies	5,764	6,000	6,000	5,044	6,000
101	54110	450	Tires And Tubes	29,040	30,000	35,000	34,925	30,000
101	54110	451	Uniforms	64,177	64,800	64,800	60,945	64,800
101	54110	452	Utilities	1,925	5,000	5,000	2,460	5,000
101	54110	471	Software Violent Crime Intevention Grant FY24	219,592	221,000	176,800	159,486	0
101	54110	499	Other Supplies & Materials	22,916	6,000	15,500	2,400	6,000
101	54110	504	Indirect Cost Violent Crime Intevention Grant FY24	0	6,900	6,900	0	0
101	54110	506	Liability Insurance	59,600	59,600	59,600	59,600	59,600
101	54110	511	Vehicle & Equipment Insurance	55,000	55,000	55,000	55,000	55,000
101	54110	513	Workman's Comp Ins Violent Crime Intevention Grant FY24	96	96	1,500	1,500	0
101	54110	524	Staff Development	6,452	59,400	59,400	54,689	15,000
101	54110	708	Communication Equipment	14,494	26,500	26,500	3,139	26,500
101	54110	709	Data Processing Equipment	9,717	7,000	7,000	6,653	7,000
101	54110	716	Law Enforcement Equipment	381,398	188,800	187,290	174,896	25,200
101	54110	718	Motor Vehicle	171,090	0	29,450	29,424	0
			Sheriff Department	**8,003,133**	**8,083,665**	**8,244,357**	**7,115,790**	**7,706,319**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	54210	160	Guards	3,688,528	4,413,966	4,268,966	3,115,486	4,538,466
101	54210	162	Clerical Personnel	42,076	0	0	0	0
101	54210	186	Longevity Pay	0	0	0	0	40,500
101	54210	187	Overtime Pay	183,330	70,000	215,000	227,816	70,000
101	54210	201	Social Security	233,588	278,006	278,006	204,630	270,725
101	54210	204	State Retirement	198,612	269,038	269,038	184,182	235,000
101	54210	206	Life Insurance	5,816	6,486	6,486	4,698	5,500
101	54210	207	Medical Insurance	476,708	606,246	606,246	486,137	606,246
101	54210	208	Dental Insurance	24,322	27,174	27,174	19,813	22,000
101	54210	209	S/T Disability Insurance	13,118	0	0	0	0
101	54210	210	Unemployment Compensation	2,299	1,743	1,743	1,740	1,764
101	54210	212	Employer Medicare	54,638	65,018	65,018	47,766	66,823
101	54210	299	Other Fringe Benefits	0	5,727	5,727	3,374	3,000
101	54210	307	Communication Internet Service	23,110	21,500	21,500	21,051	21,500
101	54210	309	Contracts With Governmental Agencies	4,615	8,000	6,195	5,279	8,000
101	54210	312	Contracts With Private Agencies	94,030	18,000	117,211	69,306	18,000
101	54210	320	Dues And Memberships	0	300	300	0	300
101	54210	335	Maint & Repair -- Building	49,777	69,000	57,000	40,485	69,000
101	54210	340	Medical & Dental Services	11,700	10,000	10,000	7,200	10,000
101	54210	347	Pest Control	480	500	500	480	500
101	54210	349	Printing, Stationary & Forms	843	1,000	1,000	0	1,000
101	54210	355	Travel / Transportation of Prisoners	5,451	6,000	16,000	11,492	6,000
101	54210	359	Disposal Fees	10,141	8,000	18,305	18,302	20,000
101	54210	399	Other Contracted Services	998,134	1,250,000	1,250,000	1,249,942	1,300,000
101	54210	410	Custodial Supplies	71,796	90,000	90,000	88,178	90,000
101	54210	414	Duplicating Supplies	4,979	5,000	5,000	5,000	5,000
101	54210	415	Electricity	158,146	265,000	265,000	154,068	265,000
101	54210	421	Food Prepartaion Supplies	4,345	6,500	0	0	6,500
101	54210	425	Gasoline	27,409	30,000	30,000	29,824	30,000
101	54210	431	Law Enforcement Supplies	11,393	7,500	7,500	7,453	7,500
101	54210	434	Natural Gas	72,998	86,193	86,193	74,674	86,193
101	54210	435	Office Supplies	6,421	7,300	7,300	4,799	7,300
101	54210	441	Prisoners Clothing	19,847	20,000	20,000	5,615	20,000
101	54210	451	Uniforms	38,091	38,400	38,400	38,286	38,400
101	54210	454	Water & Sewer	171,078	142,000	142,000	116,550	142,000
101	54210	499	Other Supplies & Materials	52,148	48,000	58,000	54,024	48,000
101	54210	502	Building & Contents Insurance	26,000	26,000	26,000	26,000	72,000
101	54210	506	Liability Insurance	39,374	39,374	39,374	39,374	39,374
101	54210	507	Medical Claims	796,970	360,000	910,000	827,615	360,000
101	54210	511	Vehicle & Equipment Insurance	8,805	10,000	10,000	10,000	10,000
101	54210	524	Staff Development	1,245	15,000	5,000	4,260	15,000
101	54210	599	Other Charges	2,450	1,000	4,000	650	1,000
101	54210	708	Communication Equipment	6,489	7,000	7,000	4,830	7,000
101	54210	709	Data Processing Equipment	7,178	7,000	7,000	5,756	7,000
101	54210	716	Law Enforcement Equipment	16,981	7,500	7,500	2,599	7,500
101	54210	718	Motor Vehicle Other State Grants- State mental health Grant 3	27,688	0	37,545	37,545	0
			Detention Facility	**7,693,147**	**8,354,471**	**9,044,227**	**7,256,279**	**8,579,091**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	54230	105	Supervisor/ Director	60,980	61,091	61,091	57,124	61,300
101	54230	169	Part-Time Help Evidence Based Program 1	15,189	36,950	36,950	16,976	20,800
101	54230	186	Longevity Pay	0	0	0	0	500
101	54230	189	Other Salaries & Wages Evidence Based Program 1	39,021	47,654	47,654	39,875	48,000
101	54230	201	Social Security	6,962	8,993	8,993	7,186	8,098
101	54230	204	State Retirement	4,695	6,365	6,365	6,344	7,871
101	54230	206	Life Insurance	68	156	156	162	189
101	54230	207	Medical Insurance	5,232	19,619	19,619	7,170	36,148
101	54230	208	Dental Insurance	296	1,043	1,043	364	384
101	54230	209	S/T Disability Insurance	264	0	0	0	0
101	54230	210	Unemployment Compensation	103	84	84	53	53
101	54230	212	Employer Medicare	1,628	2,104	2,104	1,680	1,743
101	54230	299	Other Fringe Benefits	51	138	138	149	72
101	54230	355	Travel	386	750	750	396	750
101	54230	399	Other Contracted Services	0	15,000	15,000	0	15,000
101	54230	499	Other Supplies & Materials	30,478	28,370	28,370	15,583	28,370
101	54230	513	Workman's Comp Ins Evidence Based Program 1	0	100	100	30	100
101	54230	524	Staff Development	3,256	9,500	9,500	4,405	9,500
			Correct Incentive Program Improvements	**168,609**	**237,917**	**237,917**	**157,497**	**238,878**
101	54260	499	Other Supplies & Materials	14,972	10,000	8,100	1,998	5,000
101	54260	599	Other Charges	4,590	5,000	0	0	5,000
101	54260	711	Furniture And Fixtures	5,400	5,000	2,564	2,564	5,000
101	54260	717	Maintenance Equipment	0	5,000	0	0	5,000
101	54260	790	Other Equipment	0	0	0	0	5,000
101	54260	799	Other Capital Outlay	9,848	10,000	24,337	24,149	10,000
			Commissary	**34,810**	**35,000**	**35,001**	**28,711**	**35,000**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	54410	103	Assistant(S)	50,717	52,748	52,748	46,663	54,248
101	54410	105	Supervisor/ Director	50,024	56,025	56,025	49,560	57,525
101	54410	169	Part-Time Help	27,706	17,000	37,744	29,996	5,000
101	54410	189	Other Salaries & Wages	0	0	0	0	20,000
101	54410	201	Social Security	7,579	7,798	9,798	7,679	8,480
101	54410	204	State Retirement	6,009	6,526	6,526	6,015	7,972
101	54410	206	Life Insurance	(60)	156	156	143	246
101	54410	207	Medical Insurance	19,608	21,768	21,768	19,954	22,872
101	54410	208	Dental Insurance	1,046	996	996	912	888
101	54410	209	S/T Disability Insurance	471	0	0	0	0
101	54410	210	Unemployment Compensation	116	210	210	93	210
101	54410	212	Employer Medicare	1,773	1,824	2,324	1,796	1,983
101	54410	299	Other Fringe Benefits	0	138	138	126	48
101	54410	307	Communication Cellular/Pager Service	3,267	8,000	4,000	1,526	8,000
101	54410	309	Contracts With Governmental Agencies Tn Dept Of Agriculture	0	2,000	2,000	2,000	2,000
101	54410	316	Contributions	138,077	151,200	151,200	144,741	513,700
101	54410	336	Maint & Repair Equipment	11,774	35,000	35,000	32,324	36,000
101	54410	338	Repairs And Maintenance Vehicles	22,450	20,000	32,817	23,120	15,000
101	54410	351	Rentals	4,100	10,000	10,000	0	10,000
101	54410	355	Travel	1,994	7,000	5,500	3,940	5,000
101	54410	399	Other Contracted Services	2,000	20,000	98,130	76,671	41,200
101	54410	425	Gasoline	8,678	10,000	10,000	7,447	10,000
101	54410	434	Natural Gas	779	2,000	3,000	1,916	2,000
101	54410	435	Office Supplies	2,292	3,000	1,000	417	1,000
101	54410	450	Tires And Tubes	5,656	10,000	1,400	1,375	5,000
101	54410	451	Uniforms	4,455	5,000	1,850	701	3,000
101	54410	452	Utilities Emergency Management Performance Grant	1,153	1,000	2,500	968	2,500
101	54410	499	Other Supplies & Materials	74,466	12,500	99,565	63,603	10,000
101	54410	502	Building & Contents Insurance	2,500	2,500	3,000	2,500	3,000
101	54410	511	Vehicle & Equipment Insurance	10,000	10,000	10,000	10,000	8,750
101	54410	524	Staff Development	1,210	4,000	6,000	515	4,000
101	54410	599	Other Charges	2,573	7,500	1,200	1,103	7,500
101	54410	706	Building Construction EOC Covid Grant	0	0	3,923,920	0	0
101	54410	707	Building Improvements	5,004	5,000	0	0	1,000
101	54410	708	Communication Equipment	12,433	5,000	80,000	77,832	5,000
101	54410	711	Furniture And Fixtures	6,378	2,500	0	0	2,000
101	54410	719	Office Equipment	7,984	10,000	6,000	778	5,000
			Emergency Management	**494,212**	**508,389**	**4,676,515**	**616,414**	**880,122**

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STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	54420	316	Contributions	27,500	27,500	27,500	27,500	50,000
			Rescue Squad	**27,500**	**27,500**	**27,500**	**27,500**	**50,000**
101	54490	148	Dispatchers/Radio Operators	672,088	708,340	708,340	618,963	854,548
101	54490	187	Overtime Pay	70,140	30,000	95,834	117,703	30,000
101	54490	201	Social Security	42,686	45,777	47,777	44,324	54,842
101	54490	204	State Retirement	41,779	41,800	48,300	44,448	53,073
101	54490	206	Life Insurance	978	997	997	946	1,404
101	54490	207	Medical Insurance	100,226	112,440	112,440	106,296	184,800
101	54490	208	Dental Insurance	4,807	4,655	4,655	4,220	6,132
101	54490	209	S/T Disability Insurance	2,384	0	0	0	0
101	54490	210	Unemployment Compensation	315	315	315	312	378
101	54490	212	Employer Medicare	9,983	10,706	11,206	10,366	12,826
101	54490	299	Other Fringe Benefits	0	828	828	697	624
101	54490	307	Communication	1,151	700	700	913	700
101	54490	309	Contracts With Governmental Agencies	2,240	2,500	2,800	2,800	2,500
101	54490	312	Contracts With Private Agencies	3,500	3,500	3,500	3,500	3,500
101	54490	340	Medical & Dental Services	600	1,000	1,000	900	1,000
101	54490	355	Travel	435	1,000	1,000	993	1,000
101	54490	451	Uniforms	280	3,000	2,700	0	3,000
101	54490	499	Other Supplies & Materials	0	500	500	275	500
101	54490	524	Staff Development	80	250	250	104	500
			Other Emergency Management	**953,672**	**968,308**	**1,043,142**	**957,760**	**1,211,327**
101	54610	399	Other Contracted Services	400,000	400,000	400,000	400,000	400,000
			County Coroner/Medical Exaim.	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	54900	105	Supervisor/Director	60,837	63,270	63,270	55,971	64,771
101	54900	142	Mechanic(S)	140,447	146,243	146,243	129,540	150,743
101	54900	162	Clerical Personnel	1,500	1,500	1,500	1,385	1,500
101	54900	169	Part-Time Help	3,492	10,000	10,000	2,915	10,000
101	54900	189	Other Salaries & Wages	39,136	40,883	40,883	36,496	42,383
101	54900	201	Social Security	14,405	16,238	16,238	13,301	16,703
101	54900	204	State Retirement	14,476	15,114	15,114	13,929	16,293
101	54900	206	Life Insurance	436	426	426	390	426
101	54900	207	Medical Insurance	41,353	45,912	45,912	54,887	62,976
101	54900	208	Dental Insurance	2,066	2,057	2,057	2,153	2,136
101	54900	209	S/T Disability Insurance	1,130	0	0	0	0
101	54900	210	Unemployment Compensation	113	131	131	114	110
101	54900	212	Employer Medicare	3,345	3,797	3,797	3,111	3,906
101	54900	299	Other Fringe Benefits	0	276	276	314	240
101	54900	307	Communication Cellular/Pager Service	4,748	3,800	5,025	3,961	3,800
101	54900	320	Dues And Memberships	65	3,500	1,000	1,000	3,500
101	54900	338	Repairs And Maintenance Vehicles	9,712	11,000	4,024	3,480	11,000
101	54900	351	Rentals	24,316	24,500	24,500	24,500	24,500
101	54900	353	Towing Services	2,225	7,700	5,200	5,200	7,700
101	54900	355	Travel	0	2,000	0	0	2,000
101	54900	359	Disposal Fees	512	800	1,051	1,051	800
101	54900	399	Other Contracted Services	24,246	14,000	19,000	16,223	14,000
101	54900	424	Garage Supplies	20,444	19,000	15,000	13,489	19,000
101	54900	425	Gasoline	5,412	10,000	7,000	4,430	10,000
101	54900	433	Lubricants	8,470	9,000	9,000	9,001	9,000
101	54900	435	Office Supplies	2,021	1,500	1,500	1,499	1,500
101	54900	446	Small Tools	6,901	2,700	2,700	2,700	2,700
101	54900	450	Tires And Tubes	20,393	10,000	23,000	22,656	10,000
101	54900	451	Uniforms	5,280	3,500	6,000	5,941	3,500
101	54900	452	Utilities	17,150	15,500	19,500	17,600	15,500
101	54900	453	Vehicle Parts	105,571	80,716	98,716	96,440	80,716
101	54900	499	Other Supplies & Materials	4,034	5,000	5,000	4,345	5,000
101	54900	502	Building & Contents Insurance	0	0	0	0	1,190
101	54900	511	Vehicle & Equipment Insurance	1,443	1,443	1,443	1,443	3,500
101	54900	524	Staff Development	1,600	4,000	4,000	2,428	4,000
101	54900	707	Building Improvements	1,696	0	0	0	0
101	54900	790	Other Equipment	0	0	10,799	10,799	0
			Fleet Service	**588,975**	**575,506**	**609,305**	**562,692**	**605,093**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	55110	131	Medical Personnel	0	23,494	23,494	0	23,494
101	55110	162	Clerical Personnel	23,855	88,890	88,890	0	89,580
101	55110	189	Other Salaries & Wages	28,207	29,305	29,305	25,939	30,809
101	55110	201	Social Security	3,157	8,785	8,785	1,675	8,921
101	55110	204	State Retirement	3,190	5,698	5,698	1,621	5,875
101	55110	206	Life Insurance	138	156	156	61	156
101	55110	207	Medical Insurance	8,994	11,352	11,352	5,764	11,352
101	55110	208	Dental Insurance	518	584	584	267	612
101	55110	209	S/T Disability Insurance	255	0	0	0	0
101	55110	210	Unemployment Compensation	42	125	125	21	126
101	55110	212	Employer Medicare	738	2,054	2,054	392	2,086
101	55110	299	Other Fringe Benefits	0	138	138	63	72
101	55110	307	Communication	3,766	4,700	4,700	3,258	4,700
101	55110	320	Dues And Memberships	565	750	750	570	750
101	55110	335	Maint & Repair -- Building	6,197	8,000	8,000	4,765	8,000
101	55110	336	Maint & Repair Equipment	1,800	2,000	2,000	180	2,000
101	55110	348	Postal Charges	156	500	500	500	500
101	55110	349	Printing, Stationary & Forms	0	1,000	800	0	800
101	55110	351	Rentals	787	900	1,100	1,091	1,100
101	55110	355	Travel	0	400	400	0	300
101	55110	359	Disposal Fees	1,023	1,000	1,100	1,050	1,100
101	55110	399	Other Contracted Services	3,990	4,000	3,900	0	4,000
101	55110	413	Drugs & Medical Supplies	0	2,000	2,000	0	2,000
101	55110	415	Electricity	30,653	32,500	32,500	33,777	32,500
101	55110	425	Gasoline	0	100	100	0	100
101	55110	429	Instructional Supplies & Materials	0	1,000	1,000	0	1,000
101	55110	434	Natural Gas	193	300	300	201	300
101	55110	435	Office Supplies	6,658	9,000	9,000	6,962	9,000
101	55110	499	Other Supplies & Materials	2,548	6,500	6,500	4,520	6,500
101	55110	502	Building & Contents Insurance	2,400	2,500	2,500	2,500	6,900
101	55110	506	Liability Insurance	1,000	1,000	1,000	1,000	1,000
101	55110	524	Staff Development	142	400	400	0	400
101	55110	599	Other Charges	3,699	5,000	5,000	4,264	5,000
101	55110	707	Building Improvements	2,404	349,600	349,600	450	399,600
101	55110	711	Furniture And Fixtures	2,880	3,400	3,400	0	3,400
101	55110	712	Heating & Air Conditioning Equipment	0	6,100	6,100	3,700	6,100
101	55110	717	Maintenance Equipment	0	1,000	1,000	900	1,000
			Local Health Center	**139,955**	**614,231**	**614,231**	**105,491**	**671,133**

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STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	55120	105	Supervisor/ Director	53,955	57,361	57,361	49,638	57,615
101	55120	169	Part-Time Help	11,259	0	0	0	0
101	55120	189	Other Salaries & Wages	166,022	215,469	215,469	176,835	224,469
101	55120	201	Social Security	13,895	16,915	16,915	14,271	17,489
101	55120	204	State Retirement	10,106	16,370	16,370	11,659	17,066
101	55120	206	Life Insurance	384	444	444	367	510
101	55120	207	Medical Insurance	19,456	21,768	21,768	14,841	24,276
101	55120	208	Dental Insurance	764	666	666	748	816
101	55120	209	S/T Disability Insurance	760	0	0	0	0
101	55120	210	Unemployment Compensation	160	147	147	192	147
101	55120	212	Employer Medicare	3,250	3,956	3,956	3,338	4,090
101	55120	299	Other Fringe Benefits	0	276	276	222	96
101	55120	307	Communication Cellular/Pager Service	4,668	4,812	4,812	3,887	4,812
101	55120	320	Dues And Memberships	450	500	500	250	500
101	55120	333	Licenses	291	4,640	4,759	4,759	4,872
101	55120	338	Repairs And Maintenance Vehicles	2,833	3,000	3,000	1,365	3,000
101	55120	349	Printing, Stationary & Forms	336	880	880	500	880
101	55120	355	Travel	0	500	500	0	500
101	55120	399	Other Contracted Services	44,985	5,000	2,500	2,416	5,000
101	55120	401	Animal Food And Supplies	1,522	3,200	3,200	2,700	3,200
101	55120	425	Gasoline	13,776	14,500	14,500	10,144	14,500
101	55120	435	Office Supplies	0	200	200	96	200
101	55120	450	Tires And Tubes	173	4,000	4,000	0	4,000
101	55120	451	Uniforms	1,170	1,500	4,250	3,061	0
101	55120	499	Other Supplies & Materials	5,619	14,000	21,881	21,057	14,000
101	55120	502	Building & Contents Insurance	0	0	0	0	390
101	55120	507	Medical Claims	0	30,000	40,000	37,810	50,000
101	55120	511	Vehicle & Equipment Insurance	1,500	2,000	2,000	2,000	3,000
101	55120	524	Staff Development	675	2,000	2,000	1,769	2,000
101	55120	790	Other Equipment	1,367	5,000	2,000	0	5,000
			Rabies And Animal Control	**359,376**	**429,104**	**444,354**	**363,925**	**462,428**

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STATEMENT OF PROPOSED OPERATIONS

FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	55130	105	Supervisor/ Director	0	89,144	89,144	78,858	90,644
101	55130	119	Accountants/Bookkeepers	0	159,929	159,929	143,927	164,432
101	55130	131	Medical Personnel	0	3,242,687	3,272,287	2,915,394	3,411,281
101	55130	169	Part-Time Help	0	130,000	226,505	222,386	190,000
101	55130	187	Overtime Pay	0	1,108,629	1,119,029	998,254	1,128,487
101	55130	201	Social Security	0	293,511	295,931	263,587	309,060
101	55130	204	State Retirement	0	275,954	277,954	238,331	290,088
101	55130	206	Life Insurance	0	5,886	5,886	5,349	6,078
101	55130	207	Medical Insurance	0	607,152	607,152	561,481	687,900
101	55130	208	Dental Insurance	0	30,318	30,318	27,356	28,369
101	55130	210	Unemployment Compensation	0	1,596	1,596	2,197	1,617
101	55130	212	Employer Medicare	0	68,574	69,154	61,645	72,280
101	55130	299	Other Fringe Benefits	0	4,761	4,761	4,079	2,946
101	55130	307	Communication	0	34,000	37,700	37,881	45,000
101	55130	309	Contracts With Governmental Agencies Kicker Payment	0	180,000	111,199	55,480	180,000
101	55130	317	Data Processing Services	0	3,000	2,000	1,839	2,250
101	55130	320	Dues And Memberships	0	925	925	925	925
101	55130	329	Laundry Service	0	60,500	60,500	48,612	60,500
101	55130	330	Lease/SBITA Payments	0	42,000	42,000	42,000	42,000
101	55130	334	Maintenance Agreements	0	37,505	0	0	0
101	55130	335	Maint & Repair -- Building	0	23,000	30,500	28,078	23,000
101	55130	336	Maint & Repair Equipment	0	6,500	6,500	5,000	6,500
101	55130	338	Repairs And Maintenance Vehicles	0	29,500	32,948	31,129	5,000
101	55130	347	Pest Control	0	1,260	1,260	1,260	1,260
101	55130	348	Postal Charges	0	300	300	300	300
101	55130	349	Printing, Stationary & Forms	0	400	900	383	400
101	55130	351	Rentals	0	30,360	30,360	30,360	34,914
101	55130	355	Travel	0	9,500	6,000	4,753	9,500
101	55130	356	Tuition	0	27,800	27,800	13,711	27,800
101	55130	359	Disposal Fees	0	2,000	2,101	2,101	2,200
101	55130	399	Other Contracted Services	0	320,000	326,887	311,087	385,000
101	55130	410	Custodial Supplies	0	12,000	12,000	11,986	12,000
101	55130	413	Drugs & Medical Supplies	0	236,000	236,000	230,190	236,000
101	55130	414	Duplicating Supplies	0	450	450	450	450
101	55130	425	Gasoline	0	180,000	170,113	169,875	175,000
101	55130	434	Natural Gas	0	6,500	7,500	6,615	6,500
101	55130	435	Office Supplies	0	3,500	3,500	3,494	3,500
101	55130	450	Tires And Tubes	0	20,000	20,000	19,795	20,000
101	55130	451	Uniforms	0	38,500	33,000	24,880	38,500
101	55130	452	Utilities	0	39,000	39,000	32,479	39,000
101	55130	453	Vehicle Parts	0	46,000	46,000	45,369	12,500
101	55130	499	Other Supplies & Materials	0	9,000	11,500	9,168	9,000
101	55130	502	Building & Contents Insurance	0	5,000	5,000	5,000	4,250
101	55130	506	Liability Insurance	0	22,612	22,612	22,612	22,612
101	55130	510	Trustee's Commission	0	0	0	(31)	0
101	55130	511	Vehicle & Equipment Insurance	0	11,500	11,500	11,500	15,000
101	55130	524	Staff Development	0	22,500	36,077	34,927	30,000

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	55130	708	Communication Equipment	0	3,000	3,000	2,130	0
101	55130	709	Data Processing Equipment	0	3,000	3,000	2,990	3,000
101	55130	711	Furniture And Fixtures	0	4,000	4,000	4,000	4,000
101	55130	790	Other Equipment EMS Equipment Grant FY 24	0	0	134,180	134,180	0
			Ambulance/Emergency Medical Services	**0**	**7,489,253**	**7,677,958**	**6,909,352**	**7,841,043**

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STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	55160	131	Medical Personnel	342,529	385,827	385,827	316,558	373,996
101	55160	201	Social Security	20,297	23,921	23,921	19,288	23,188
101	55160	204	State Retirement	11,754	19,398	19,398	17,257	20,013
101	55160	206	Life Insurance	375	360	360	396	426
101	55160	207	Medical Insurance	32,003	43,152	43,152	40,024	45,384
101	55160	208	Dental Insurance	1,808	1,700	1,700	1,848	1,776
101	55160	209	S/T Disability Insurance	751	0	0	0	0
101	55160	210	Unemployment Compensation	174	147	147	126	105
101	55160	212	Employer Medicare	4,747	5,595	5,595	4,511	5,423
101	55160	299	Other Fringe Benefits	0	276	276	320	216
101	55160	307	Communication	503	700	700	273	400
101	55160	333	Licenses	924	1,000	1,000	770	1,000
101	55160	334	Maintenance Agreements	2,700	3,200	3,200	2,900	3,200
101	55160	336	Maint & Repair Equipment	5,277	5,000	5,000	4,699	5,500
101	55160	338	Repairs And Maintenance Vehicles	0	400	400	310	400
101	55160	348	Postal Charges	0	200	200	0	200
101	55160	349	Printing, Stationary & Forms Health Council Dental Clinic	0	1,500	1,500	0	0
101	55160	355	Travel	115	700	700	56	500
101	55160	359	Disposal Fees	80	200	200	200	200
101	55160	399	Other Contracted Services	1,597	3,300	3,300	1,800	3,300
101	55160	413	Drugs & Medical Supplies	115	400	400	400	350
101	55160	425	Gasoline	61	200	200	0	200
101	55160	435	Office Supplies	1,574	2,000	2,000	800	2,000
101	55160	471	Software	0	500	500	0	500
101	55160	499	Other Supplies & Materials	19,258	22,000	22,000	15,467	24,000
101	55160	506	Liability Insurance	5,100	5,100	5,100	5,100	5,100
101	55160	524	Staff Development	0	1,800	1,800	1,035	1,800
101	55160	599	Other Charges	1,544	3,200	3,200	2,340	2,700
101	55160	709	Data Processing Equipment	0	1,000	1,000	0	500
101	55160	735	Health Equipment	310	2,500	2,500	2,500	2,500
		Dental Health Program		**453,596**	**535,276**	**535,276**	**438,978**	**524,877**
101	55190	131	Medical Personnel Dga Grant	247,983	280,699	280,699	221,767	317,052
101	55190	162	Clerical Personnel Child Support	25,849	91,101	91,101	33,067	103,448
101	55190	201	Social Security Child Support	15,911	23,052	23,052	15,362	26,071
101	55190	204	State Retirement Child Support	13,681	22,308	22,308	10,750	25,440
101	55190	206	Life Insurance Child Support	567	852	852	446	781
101	55190	207	Medical Insurance Child Support	59,952	154,582	150,482	47,094	177,058
101	55190	208	Dental Insurance Child Support	3,117	5,312	5,312	1,770	3,418
101	55190	209	S/T Disability Insurance Child Support	1,156	0	0	0	0
101	55190	210	Unemployment Compensation Child Support	195	213	213	223	252
101	55190	212	Employer Medicare Child Support	3,721	5,391	5,391	3,593	6,097
101	55190	299	Other Fringe Benefits Child Support	443	690	690	289	483
101	55190	312	Contracts With Private Agencies DGA Grant	0	7,500	7,500	0	7,500
101	55190	355	Travel Child Support	4,625	5,900	10,000	7,319	5,900
101	55190	506	Liability Insurance Dga Grant	1,000	1,000	1,000	1,000	1,000
101	55190	513	Workman's Comp Ins Dga Grnat	3,000	7,000	7,000	5,630	8,500
101	55190	524	Staff Development Child Support	0	0	0	0	1,000
		Other Local Health Services		**381,200**	**605,600**	**605,600**	**348,310**	**684,000**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	55390	310	Contracts With Other Public Agencies	123,486	123,486	123,486	0	123,486
			Appropriation To State	**123,486**	**123,486**	**123,486**	**0**	**123,486**
101	56300	105	Supervisor/ Director	59,555	56,113	56,113	43,178	57,613
101	56300	162	Clerical Personnel	2,000	2,000	2,000	1,917	2,000
101	56300	169	Part-Time Help	43,046	59,425	59,425	38,312	64,060
101	56300	201	Social Security	6,599	7,288	7,288	5,047	7,668
101	56300	204	State Retirement	3,509	3,487	3,487	1,245	3,607
101	56300	206	Life Insurance	91	90	90	73	90
101	56300	207	Medical Insurance	(2)	0	0	4,658	5,892
101	56300	208	Dental Insurance	295	292	292	241	204
101	56300	209	S/T Disability Insurance	261	0	0	0	0
101	56300	210	Unemployment Compensation	103	98	98	136	111
101	56300	212	Employer Medicare	1,543	1,704	1,704	1,180	1,793
101	56300	299	Other Fringe Benefits	0	69	69	57	24
101	56300	307	Communication	6,331	6,686	6,936	4,241	6,150
101	56300	333	Licenses	0	200	200	0	200
101	56300	335	Maint & Repair -- Building	3,165	4,000	5,150	4,725	4,000
101	56300	338	Repairs And Maintenance Vehicles	413	0	0	0	750
101	56300	348	Postal Charges	0	500	300	34	150
101	56300	349	Printing, Stationary & Forms	73	1,700	1,700	0	500
101	56300	355	Travel	136	1,600	400	31	500
101	56300	359	Disposal Fees	1,023	1,200	1,200	1,050	1,200
101	56300	399	Other Contracted Services	3,988	5,878	8,012	7,930	5,878
101	56300	410	Custodial Supplies	1,361	2,000	2,000	2,000	3,000
101	56300	415	Electricity	9,971	12,750	12,750	9,054	13,500
101	56300	425	Gasoline	531	1,150	1,150	812	1,150
101	56300	434	Natural Gas	3,148	3,000	3,000	3,334	3,500
101	56300	435	Office Supplies	932	1,200	1,200	1,200	1,500
101	56300	450	Tires And Tubes	0	0	0	0	1,500
101	56300	454	Water & Sewer	768	850	850	526	850
101	56300	499	Other Supplies & Materials	10,959	7,300	14,800	9,781	5,800
101	56300	502	Building & Contents Insurance	0			0	3,025
101	56300	511	Vehicle & Equipment Insurance	0	0	0	0	500
101	56300	524	Staff Development	0	0	750	300	1,000
101	56300	709	Data Processing Equipment	1,076	1,200	1,200	863	1,200
101	56300	711	Furniture And Fixtures	347	1,200	1,200	0	1,200
101	56300	718	Motor Vehicle Aging Programs	0	0	45,000	0	0
101	56300	790	Other Equipment	0	0	6,000	4,550	500
			Senior Citizens Assistance	**161,222**	**182,980**	**244,364**	**146,475**	**200,615**
101	56700	316	Contributions	3,000	3,000	3,000	3,000	3,000
			Parks & Fair Boards	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	57100	320	Dues And Memberships	698	900	900	900	900
101	57100	348	Postal Charges	529	1,000	1,000	644	1,000
101	57100	355	Travel	3,999	4,000	4,000	2,727	3,251
101	57100	399	Other Contracted Services	174,348	210,363	210,363	110,578	211,111
101	57100	435	Office Supplies	1,996	2,000	2,000	2,000	2,000
101	57100	499	Other Supplies & Materials	1,225	1,500	1,500	1,229	1,500
101	57100	524	Staff Development	0	500	500	500	500
101	57100	709	Data Processing Equipment	3,867	3,200	3,200	2,000	3,200
		Agricultural Ext. Service		**186,662**	**223,463**	**223,463**	**120,578**	**223,462**
101	57500	161	Secretary (S)	38,886	40,441	40,441	35,770	41,941
101	57500	201	Social Security	2,414	2,507	2,507	2,298	2,600
101	57500	204	State Retirement	2,336	2,426	2,426	2,227	2,516
101	57500	206	Life Insurance	68	66	66	61	66
101	57500	208	Dental Insurance	296	292	292	267	204
101	57500	209	S/T Disability Insurance	191	0	0	0	0
101	57500	210	Unemployment Compensation	21	21	21	21	21
101	57500	212	Employer Medicare	564	586	586	537	608
101	57500	299	Other Fringe Benefits	0	69	69	63	24
101	57500	320	Dues And Memberships	0	297	297	0	0
101	57500	599	Other Charges	0	0	0	0	297
		Soil Conservation		**44,776**	**46,705**	**46,705**	**41,244**	**48,277**
101	57800	334	Maintenance Agreements	3,460	3,460	3,460	3,460	3,460
101	57800	349	Printing, Stationary & Forms	0	250	250	0	250
101	57800	355	Travel	0	300	300	0	300
101	57800	399	Other Contracted Services	22,763	29,250	29,250	29,251	29,250
101	57800	499	Other Supplies & Materials	0	1,000	1,000	85	1,000
101	57800	524	Staff Development	0	500	500	0	500
101	57800	599	Other Charges	240	350	350	240	350
		Storm Water Management		**26,463**	**35,110**	**35,110**	**33,036**	**35,110**
101	58120	316	Contributions 2000	7,500	7,500	963,769	7,500	7,500
		Industrial Development		**7,500**	**7,500**	**963,769**	**7,500**	**7,500**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	58300	101	County Official	65,491	52,000	52,000	46,000	0
101	58300	103	Assistant(S)	24,228	36,774	36,774	20,159	33,280
101	58300	105	Supervisor/ Director	0	0	0	0	53,500
101	58300	201	Social Security	5,556	5,504	5,504	4,249	5,380
101	58300	204	State Retirement	4,351	5,326	5,326	3,344	5,250
101	58300	206	Life Insurance	176	180	180	150	1,565
101	58300	207	Medical Insurance	5,466	6,288	6,288	4,302	0
101	58300	208	Dental Insurance	573	292	292	218	292
101	58300	209	S/T Disability Insurance	360	0	0	0	0
101	58300	210	Unemployment Compensation	63	42	42	30	42
101	58300	212	Employer Medicare	1,299	1,287	1,287	994	1,258
101	58300	299	Other Fringe Benefits	0	138	138	51	21
101	58300	302	Advertising	170	700	700	165	700
101	58300	307	Communication Cellular/Pager Service	492	500	500	276	500
101	58300	334	Maintenance Agreements	449	500	0	0	500
101	58300	348	Postal Charges	129	200	200	19	200
101	58300	349	Printing, Stationary & Forms	75	350	350	0	350
101	58300	351	Rentals	495	500	500	500	500
101	58300	355	Travel	2,481	2,000	2,000	1,058	3,000
101	58300	399	Other Contracted Services	1,800	4,000	3,000	1,200	4,000
101	58300	411	Data Processing Supplies	0	0	0	0	2,800
101	58300	435	Office Supplies	2,205	1,000	2,500	2,500	2,500
101	58300	709	Data Processing Equipment	0	0	0	0	2,500
		Veterans Services		**115,859**	**117,581**	**117,581**	**85,215**	**118,138**
101	58400	316	Contributions	11,000	11,000	11,000	11,000	11,000
101	58400	348	Postal Charges	(1,199)	0	0	11,725	0
101	58400	399	Other Contracted Services	0	2,500	2,500	2,500	2,500
101	58400	502	Building & Contents Insurance	5,100	6,500	6,500	6,500	71,200
101	58400	506	Liability Insurance	125,000	130,000	130,000	130,000	130,000
101	58400	510	Trustee's Commission	385,699	450,000	450,000	433,082	450,000
		Other Charges		**525,600**	**600,000**	**600,000**	**594,807**	**664,700**
101	58500	332	Legal Notice, Recording & Court Costs Opioid/TN Abatement Council	0	0	2,500	2,500	0
		Contributions To Other Agencies		**0**	**0**	**2,500**	**2,500**	**0**

101 GENERAL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
101	58900	101	County Official	10,000	10,000	10,000	9,231	10,000
101	58900	169	Part-Time Help	22,089	28,800	29,904	15,093	18,500
101	58900	189	Other Salaries & Wages Energy Communities Alliance	1,404	0	0	0	0
101	58900	201	Social Security	2,029	2,407	2,407	1,469	1,767
101	58900	204	State Retirement	684	1,200	1,200	554	605
101	58900	206	Life Insurance	0	0	0	(1)	0
101	58900	207	Medical Insurance	0	0	0	(133)	0
101	58900	208	Dental Insurance	0	0	0	(6)	0
101	58900	209	S/T Disability Insurance	43	0	0	0	0
101	58900	210	Unemployment Compensation	21	42	42	22	21
101	58900	212	Employer Medicare	475	563	563	344	413
101	58900	299	Other Fringe Benefits	0	0	0	(1)	0
101	58900	307	Communication	204,119	205,000	205,000	169,640	205,000
101	58900	320	Dues And Memberships Energy Communities Alliance	12,206	12,246	12,246	12,245	12,285
101	58900	333	Licenses	0			0	65,500
101	58900	399	Other Contracted Services Energy Communities Alliance	11,460	9,543	9,543	5,069	0
			Miscellaneous	**264,530**	**269,801**	**270,905**	**213,526**	**314,091**
101	91170	309	Contracts With Governmental Agencies CDBG WATERLINE PROJECTS	452	6,700	6,700	0	0
101	91170	310	Contracts With Other Public Agencies CDBG WATERLINE PROJECTS	0	28,250	28,250	0	0
101	91170	321	Engineering Services CDBG WATERLINE PROJECTS	0	79,914	79,914	0	0
101	91170	399	Other Contracted Services CDBG WATERLINE PROJECTS	0	46,291	46,291	0	0
101	91170	791	Other Construction CDBG WATERLINE PROJECTS	0	469,215	469,215	0	0
			Public Utility Projects	**452**	**630,370**	**630,370**	**0**	**0**
101	99100	590	Transfers To Other Funds Transfers In-EMS	200,000	0	0	0	0
			Transfers Out	**200,000**	**0**	**0**	**0**	**0**
			TOTAL GENERAL FUND EXPENDITURES	**35,034,053**	**44,907,329**	**51,895,150**	**38,535,632**	**45,560,921**
			GENERAL FUND SURPLUS OR (DEFICIT)	**2,837,847**	**(1,243,313)**	**(6,974,231)**	**698,213**	**(1,083,247)**

SPECIAL REVENUE FUNDS

115 – LIBRARY FUND

116 – SOLID WASTE/SANITATION FUND

118 – AMBULANCE FUND

122 – DRUG CONTROL FUND

127 – CHANNEL 95

128 – TOURISM FUND

131 – HIGHWAY FUND

115 PUBLIC LIBRARY FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number		Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue						
115 40110	Current Property Taxes	505,753	416,824	416,824	405,177	416,824
115 40120	Trustee's Collection-Prior Yr	8,331	21,500	21,500	6,015	21,500
115 40125	Trustee's Collections - Bankru	177	200	200	113	200
115 40140	Interest & Penalty	2,489	3,000	3,000	1,464	3,000
	Total County Property Taxes	**516,750**	**441,524**	**441,524**	**412,769**	**441,524**
115 43360	Library Fees	13,954	21,300	21,300	13,041	14,830
	Total Other Charges for Services	**13,954**	**21,300**	**21,300**	**13,041**	**14,830**
115 44110	Investment Income	7,697	3,000	3,000	0	10,000
115 44170	Miscellaneous Refunds	119	0	0	127	0
	Total Recurring Items	**7,816**	**3,000**	**3,000**	**127**	**10,000**
115 44570	Contributions & Gifts-Clinton	523	850	850	1,178	600
	Total Nonrecurring Items	**523**	**850**	**850**	**1,178**	**600**
115 47590	Other Federal Thru State	0	0	0	708	0
	Total Nonrecurring Items	**0**	**0**	**0**	**708**	**0**
115 48130	Govt Contributions - Clinton	80,400	80,400	80,400	80,400	80,400
115 48130	Govt Contributions - Rocky Top	17,665	17,665	17,665	17,665	17,665
115 48130	Govt Contributions - Norris	32,250	32,246	32,246	32,250	32,246
	Total Other Governments and Citizen Groups	**130,315**	**130,311**	**130,311**	**130,315**	**130,311**
	TOTAL PUBLIC LIBRARY FUND REVENUES	**669,358**	**596,985**	**596,985**	**558,138**	**597,265**

115 PUBLIC LIBRARY FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Expenditures								
115	56500	129	Librarians	304,116	325,065	322,565	276,238	328,355
115	56500	169	Part-Time Help	100,126	103,659	106,159	87,874	106,459
115	56500	201	Social Security	23,569	26,581	26,581	21,781	26,742
115	56500	204	State Retirement	17,615	19,504	19,504	15,947	19,918
115	56500	206	Life Insurance	701	714	714	651	714
115	56500	207	Medical Insurance	83,475	82,728	82,728	75,834	86,988
115	56500	208	Dental Insurance	3,583	3,006	3,006	3,019	2,700
115	56500	209	S/T Disability Insurance	1,479	0	0	0	0
115	56500	210	Unemployment Compensation	383	357	357	375	336
115	56500	212	Employer Medicare	5,511	6,217	6,217	5,093	6,255
115	56500	299	Other Fringe Benefits	0	552	552	504	288
115	56500	307	Communication Briceville	20,358	18,435	18,995	17,514	20,274
115	56500	317	Data Processing Services	5,116	5,222	5,172	5,116	8,822
115	56500	320	Dues And Memberships	345	300	300	180	255
115	56500	334	Maintenance Agreements	2,465	2,200	2,200	2,232	1,750
115	56500	335	Maint & Repair -- Building	245	800	800	0	850
115	56500	336	Maint & Repair Equipment	0	50	50	0	0
115	56500	347	Pest Control	240	240	240	240	240
115	56500	348	Postal Charges	632	760	754	604	810
115	56500	355	Travel	812	700	700	560	700
115	56500	410	Custodial Supplies	1,386	1,500	1,500	1,392	1,725
115	56500	432	Library Books	30,632	31,789	31,689	26,580	24,593
115	56500	435	Office Supplies	3,079	3,900	3,600	1,600	2,625
115	56500	437	Periodiclas	2,348	2,975	2,975	2,153	2,942
115	56500	452	Utilities	26,172	26,500	26,700	26,299	26,800
115	56500	499	Other Supplies & Materials	8,494	7,553	10,874	9,382	8,193
115	56500	502	Building & Contents Insurance	1,000	1,000	1,000	1,000	5,100
115	56500	510	Trustee's Commission	10,645	12,000	12,000	8,657	10,000
115	56500	513	Workman's Comp Ins	1,119	1,119	1,119	1,119	625
115	56500	524	Staff Development	463	400	400	250	400
115	56500	709	Data Processing Equipment	5,801	650	650	620	760
115	56500	711	Furniture And Fixtures	958	165	165	0	165
115	56500	790	Other Equipment	0	1,843	1,843	0	1,843
		Libraries		**662,868**	**688,484**	**692,109**	**592,814**	**698,227**
		TOTAL PUBLIC LIBRARY FUND EXPENDITURES		**662,868**	**688,484**	**692,109**	**592,814**	**698,227**
		PUBLIC LIBRARY FUND SURPLUS OR (DEFICIT)		**6,490**	**(91,499)**	**(95,124)**	**(34,676)**	**(100,962)**

116 SOLID WASTE/SANITATION FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number		Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue						
116 40110	Current Property Taxes	1,389,842	1,394,002	1,394,002	1,364,040	1,394,002
116 40120	Trustee's Collection-Prior Yr	22,624	35,000	35,000	18,185	35,000
116 40125	Trustee's Collections - Bankru	453	250	250	328	250
116 40140	Interest & Penalty	6,817	7,000	7,000	4,610	7,000
	Total County Property Taxes	**1,419,736**	**1,436,252**	**1,436,252**	**1,387,163**	**1,436,252**
116 43108	Convenience Waste Ctrs Collect	105,085	110,000	110,000	108,899	117,000
116 43112	Surcharge - Host Agency	684,038	550,000	550,000	549,213	780,000
116 43114	Solid Waste Disposal Fee	13,010	16,000	16,000	13,439	14,000
116 43116	Surcharge - Waste Tire Disposal	68,985	67,000	67,000	64,236	67,000
	Total General Service Charges	**871,118**	**743,000**	**743,000**	**735,787**	**978,000**
116 44110	Investment Income	15,396	4,000	4,000	0	35,000
116 44145	Sale Of Recycled Materials	1,295	8,000	8,000	13,346	8,000
116 44170	Miscellaneous Refunds	3	0	0	107	0
116 44570	Contributions & Gifts - Waste Management	12,000	12,000	12,000	0	12,000
	Total Other Local Revenues	**28,694**	**24,000**	**24,000**	**13,453**	**55,000**
116 46430	Litter Program	22,766	52,100	52,100	22,256	52,000
	Total Public Works Grants	**22,766**	**52,100**	**52,100**	**22,256**	**52,000**
	TOTAL SOLID WASTE/SANITATION REVENUES	**2,342,314**	**2,255,352**	**2,255,352**	**2,158,659**	**2,521,252**

116 SOLID WASTE/SANITATION FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Expenditures								
116	55710	105	Supervisor/ Director	49,286	55,900	55,900	49,450	57,400
116	55710	149	Laborers	37,826	74,984	74,984	34,684	76,484
116	55710	201	Social Security	5,032	8,115	8,115	4,976	8,301
116	55710	204	State Retirement	4,424	7,853	7,853	5,249	8,100
116	55710	206	Life Insurance	142	180	180	143	222
116	55710	207	Medical Insurance	14,352	37,706	37,706	19,888	28,716
116	55710	208	Dental Insurance	923	1,288	1,288	912	1,092
116	55710	209	S/T Disability Insurance	334	0	0	0	0
116	55710	210	Unemployment Compensation	52	63	63	42	63
116	55710	212	Employer Medicare	1,177	1,898	1,898	1,164	1,941
116	55710	299	Other Fringe Benefits	0	207	207	63	96
116	55710	302	Advertising	1,906	2,500	2,500	2,201	2,500
116	55710	307	Communication Internet Service	1,514	1,800	1,800	270	1,800
116	55710	338	Repairs And Maintenance Vehicles	451	3,000	3,000	300	3,000
116	55710	399	Other Contracted Services	237	250	250	21	250
116	55710	425	Gasoline	714	3,000	3,000	896	3,000
116	55710	450	Tires And Tubes	0	1,200	1,200	0	1,200
116	55710	451	Uniforms	133	400	400	0	400
116	55710	502	Building & Contents Insurance	0	0		0	300
116	55710	510	Trustee's Commission	36,303	32,000	37,000	36,615	40,000
116	55710	511	Vehicle & Equipment Insurance	1,500	1,500	1,500	1,500	2,000
116	55710	513	Workman's Comp Ins	2,492	2,492	2,492	2,492	3,475
116	55710	524	Staff Development	0	400	400	0	400
		Sanitation Managment		**158,798**	**236,736**	**241,736**	**160,866**	**240,740**
116	55732	321	Engineering Services	0	0	0	0	0
116	55732	335	Maint & Repair -- Building	575	1,000	1,000	133	1,000
116	55732	351	Rentals	3,600	4,500	4,500	4,248	5,400
116	55732	399	Other Contracted Services	780,068	835,000	835,000	831,775	1,230,000
116	55732	408	Concrete	0	5,000	5,000	0	5,000
116	55732	409	Crushed Stone	0	5,000	4,000	0	5,000
116	55732	415	Electricity	7,177	8,000	8,000	7,524	8,000
116	55732	426	General Construction Materials	28	500	500	0	500
116	55732	454	Water & Sewer	4,353	3,500	4,500	4,470	3,500
116	55732	467	Fencing	1,795	5,000	5,000	2,805	5,000
116	55732	499	Other Supplies & Materials	390	2,500	2,500	1,783	2,500
116	55732	733	Solid Waste Equipment	0	7,500	7,500	3,490	7,500
		Convenience Centers		**797,986**	**877,500**	**877,500**	**856,228**	**1,273,400**

116 SOLID WASTE/SANITATION FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
116	55739	105	Supervisor/ Director	2,995	3,026	3,026	2,875	3,026
116	55739	106	Deputy(Ies)	12,494	25,043	25,043	44,799	25,793
116	55739	201	Social Security	946	1,740	1,740	2,826	1,787
116	55739	204	State Retirement	914	1,684	1,684	2,861	1,744
116	55739	206	Life Insurance	20	33	33	60	33
116	55739	207	Medical Insurance	1,475	2,900	2,900	5,114	2,946
116	55739	208	Dental Insurance	85	148	148	265	102
116	55739	209	S/T Disability Insurance	87	0	0	0	0
116	55739	210	Unemployment Compensation	5	30	30	23	30
116	55739	212	Employer Medicare	221	407	407	661	418
116	55739	299	Other Fringe Benefits	0	69	69	63	12
116	55739	338	Repairs And Maintenance Vehicles	1,432	2,000	2,000	828	2,000
116	55739	355	Travel	449	150	150	0	150
116	55739	399	Other Contracted Services	33,000	38,000	38,000	33,000	38,000
116	55739	425	Gasoline	2,522	3,000	3,000	2,502	3,000
116	55739	429	Instructional Supplies & Materials	10,928	10,000	10,000	9,902	10,000
116	55739	451	Uniforms	666	700	700	629	700
116	55739	499	Other Supplies & Materials	0	500	500	0	500
116	55739	511	Vehicle & Equipment Insurance	1,700	1,700	1,700	1,700	1,700
116	55739	513	Workman's Comp Ins	0	50	50	50	710
		Other Waste Collection/Litter Grant		**69,939**	**91,180**	**91,180**	**108,158**	**92,651**
116	55751	312	Contracts With Private Agencies	17,284	25,000	25,000	12,368	25,000
		Recycling Centers		**17,284**	**25,000**	**25,000**	**12,368**	**25,000**
116	55754	312	Contracts With Private Agencies	879,013	910,000	910,000	910,000	940,000
116	55754	316	Contributions	11,563	12,000	12,000	13,558	12,000
		Landfill Operation & Maintenance		**890,576**	**922,000**	**922,000**	**923,558**	**952,000**
116	55759	312	Contracts With Private Agencies	92,658	120,000	120,000	110,000	120,000
		Other Waste Disposal		**92,658**	**120,000**	**120,000**	**110,000**	**120,000**
		TOTAL SOLID WASTE/SANITATION EXPENDITURES		**2,027,241**	**2,272,416**	**2,277,416**	**2,171,178**	**2,703,791**
		SOLID WASTE/SANITATION FUND SURPLUS OR (DEFICIT)		**315,073**	**(17,064)**	**(22,064)**	**(12,519)**	**(182,539)**

118 AMBULANCE FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number			Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue							
118	40110	Current Property Taxes	412,666	0	0	0	0
118	40120	Trustee's Collection-Prior	9,308	0	0	0	0
118	40125	Trustee's Collections - Bankru	130	0	0	0	0
118	40140	Interest & Penalty/Prior Yr	1,936	0	0	0	0
		Total County Property Taxes	**424,040**	**0**	**0**	**0**	**0**
118	42990	Other Fines, Forfeitures, & Penalties	2,400	0	0	0	0
		Total Other Fines, Forfeitures, & Penalties	**2,400**	**0**	**0**	**0**	**0**
118	43120	Patient Charges	5,163,161	0	0	0	0
118	43190	Other General Service Charges	95,341	0	0	0	0
118	43350	Copy Fees - 2000	1,250	0	0	0	0
118	43517	Tuition-Other	17,821	0	0	0	0
		Total County Property Taxes	**5,277,573**	**0**	**0**	**0**	**0**
118	44110	Investment Income	0	0	0	0	0
118	44120	Lease/Rentals	375	0	0	0	0
118	44130	Sale of Materials	9,981	0	0	0	0
118	44170	Miscellaneous Refunds	1,489	0	0	0	0
118	44990	Other Local Revenues	0	0	0	0	0
		Total Other Local Revenues	**11,845**	**0**	**0**	**0**	**0**
118	47230	Disaster Relief	35,432	0	0	0	0
118	47240	Medicaid - Kicker Payment	302,252	0	0	0	0
		Total Federal Through State	**337,684**	**0**	**0**	**0**	**0**
118	49600	Proceeds from Sale of Capital Assets	3,388	0	0	0	
118	49700	Insurance Recovery	9,352	0	0	0	0
118	49800	Transfers In	716,000	0	0	0	0
		Total Other Sources	**728,740**	**0**	**0**	**0**	**0**
		TOTAL AMBULANCE FUND REVENUES	**6,782,282**	**0**	**0**	**0**	**0**

118 AMBULANCE FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Expenditures								
118	55130	105	Supervisor/ Director	81,260	0	0	0	0
118	55130	119	Accountants/Bookkeepers	147,998	0	0	0	0
118	55130	131	Medical Personnel	2,960,707	0	0	0	0
118	55130	169	Part-Time Help	128,526	0	0	0	0
118	55130	187	Overtime Pay	1,044,848	0	0	0	0
118	55130	201	Social Security	264,101	0	0	0	0
118	55130	204	State Retirement	243,815	0	0	0	0
118	55130	206	Life Insurance	5,753	0	0	0	0
118	55130	207	Medical Insurance	555,728	0	0	0	0
118	55130	208	Dental Insurance	31,038	0	0	0	0
118	55130	209	S/T Disability Insurance	13,211	0	0	0	0
118	55130	210	Unemployment Compensation	2,133	0	0	0	0
118	55130	212	Employer Medicare	61,522	0	0	0	0
118	55130	307	Communication	35,869	0	0	0	0
118	55130	309	Contracts With Governmental Agencies	19,000	0	0	0	0
118	55130	317	Data Processing Services	2,992	0	0	0	0
118	55130	320	Dues And Memberships	925	0	0	0	0
118	55130	329	Laundry Service	64,935	0	0	0	0
118	55130	330	Lease Payments	13,931	0	0	0	0
118	55130	334	Maintenance Agreements	37,505	0	0	0	0
118	55130	335	Maint & Repair -- Building	53,448	0	0	0	0
118	55130	336	Maint & Repair Equipment	6,389	0	0	0	0
118	55130	338	Repairs And Maintenance Vehicles	54,200	0	0	0	0
118	55130	347	Pest Control	1,260	0	0	0	0
118	55130	348	Postal Charges	563	0	0	0	0
118	55130	349	Printing, Stationary & Forms	400	0	0	0	0
118	55130	351	Rentals	30,360	0	0	0	0
118	55130	355	Travel	4,845	0	0	0	0
118	55130	356	Tuition	3,000	0	0	0	0
118	55130	359	Disposal Fees	2,047	0	0	0	0
118	55130	399	Other Contracted Services	312,311	0	0	0	0
118	55130	410	Custodial Supplies	11,931	0	0	0	0
118	55130	413	Drugs & Medical Supplies	214,959	0	0	0	0
118	55130	414	Duplicating Supplies	446	0	0	0	0
118	55130	425	Gasoline	175,190	0	0	0	0
118	55130	434	Natural Gas	6,591	0	0	0	0
118	55130	435	Office Supplies	3,444	0	0	0	0
118	55130	450	Tires And Tubes	23,126	0	0	0	0
118	55130	451	Uniforms	32,747	0	0	0	0
118	55130	452	Utilities	31,047	0	0	0	0
118	55130	453	Vehicle Parts	49,240	0	0	0	0
118	55130	499	Other Supplies & Materials	28,346	0	0	0	0
118	55130	502	Building & Contents Insurance	5,000	0	0	0	0
118	55130	506	Liability Insurance	22,612	0	0	0	0
118	55130	510	Trustee's Commission	62,559	0	0	0	0
118	55130	511	Vehicle & Equipment Insurance	11,500	0	0	0	0
118	55130	513	Workman's Comp Ins	180,000	0	0	0	0
118	55130	524	Staff Development	29,059	0	0	0	0
118	55130	709	Data Processing Equipment	5,403	0	0	0	0
118	55130	711	Furniture And Fixtures	23,958	0	0	0	0
			Total Ambulance/Emergency Medical Services	**7,101,778**	**0**	**0**	**0**	**0**

118 AMBULANCE FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number		Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
118 99100 590	Transfers To Other Funds	1854				
	Total Transfers Out	**1854**				
	TOTAL AMBULANCE FUND EXPENDITURES	**7,103,632**	**0**	**0**	**0**	**0**
	AMBULANCE FUND SURPLUS OR (DEFICIT)	**(321,350)**	**0**	**0**	**0**	**0**

122 DRUG CONTROL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue								
122	42140		Drug Control Fines	1,524	4,000	4,000	53	4,000
122	42340		Drug Control Fines	1,091	500	500	37	500
122	42910		Proceeds From Confiscated Prop	30,599	55,000	55,000	18,848	55,000
			Total Fines, Forfeitures and Penalties	**33,214**	**59,500**	**59,500**	**18,938**	**59,500**
122	44110		Interest Earned	3,567	500	500	3,500	3,000
122	44170		Miscellaneous Refunds	81	0	0	0	0
122	44990		Other Local Revenues	5,100	0	0	0	0
			Total Recurring Items	**8,748**	**500**	**500**	**3,500**	**3,000**
			TOTAL DRUG CONTROL FUND REVENUES	**41,962**	**60,000**	**60,000**	**22,438**	**62,500**
Expenditures								
122	54150	307	Communication	3,408	10,000	10,000	3,374	10,000
122	54150	312	Contracts With Private Agencies	0	1,500	1,500	0	1,500
122	54150	319	Drug Control Payments	0	10,000	10,000	0	10,000
122	54150	320	Dues And Memberships	620	1,000	1,000	665	1,000
122	54150	340	Medical & Dental Services	0	500	0	0	500
122	54150	353	Towing Services	100	3,000	3,000	500	3,000
122	54150	355	Travel	1,727	4,000	4,000	207	4,000
122	54150	357	Veterinary Services	1,754	5,000	5,000	1,472	5,000
122	54150	401	Animal Food And Supplies	2,126	2,500	2,500	2,284	2,500
122	54150	425	Gasoline	2,681	10,000	10,000	900	10,000
122	54150	431	Law Enforcement Supplies	0	1,500	1,500	1,439	1,500
122	54150	435	Office Supplies	0	500	500	0	500
122	54150	451	Uniforms	508	2,000	2,500	791	2,000
122	54150	499	Other Supplies & Materials	305	500	500	383	500
122	54150	510	Trustee's Commission	329	1,000	1,000	142	1,000
122	54150	511	Vehicle & Equipment Insurance	0	3,000	3,000	3,000	3,000
122	54150	524	Staff Development	0	2,000	2,000	225	2,000
122	54150	599	Other Charges	0	2,000	2,000	0	2,000
122	54150	716	Law Enforcement Equipment	0	0	0	0	0
122	54150	718	Motor Vehicle	0	0	47,000	23,557	0
			TOTAL DRUG CONTROL FUND EXPENDITURES	**13,558**	**60,000**	**107,000**	**38,939**	**60,000**
			DRUG CONTROL FUND SURPLUS OR (DEFICIT)	**28,404**	**0**	**(47,000)**	**(16,501)**	**2,500**

127 CHANNEL 95 FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue								
127	41140		Cable Tv Franchise	131,679	146,000	146,000	87,090	146,000
		Total Licenses		**131,679**	**146,000**	**146,000**	**87,090**	**146,000**
127	43190		Other General Service Charges	37,000	37,000	37,000	25,000	37,000
		Total General Service Charges		**37,000**	**37,000**	**37,000**	**25,000**	**37,000**
127	44110		Investment Income	1,194	400	400	0	2,000
127	44170		Miscellaneous Refunds	172	0	0	187	0
		Total Recurring Items		**1,366**	**400**	**400**	**187**	**2,000**
		TOTAL CHANNEL 95 FUND REVENUES		**170,045**	**183,400**	**183,400**	**112,277**	**185,000**
Expenditures								
127	56900	136	Audiovisual Personnel	54,356	57,866	57,866	51,189	59,366
127	56900	162	Clerical Personnel	2,895	3,012	3,012	2,769	3,012
127	56900	169	Part-Time Help	33,200	40,000	40,000	31,700	40,000
127	56900	201	Social Security	5,243	6,254	6,254	5,101	6,347
127	56900	204	State Retirement	3,253	3,472	3,472	3,200	3,592
127	56900	206	Life Insurance	86	90	90	83	90
127	56900	207	Medical Insurance	14,352	15,960	15,960	14,630	16,800
127	56900	208	Dental Insurance	750	704	704	645	684
127	56900	209	S/T Disability Insurance	261	0	0	0	0
127	56900	210	Unemployment Compensation	139	166	166	114	166
127	56900	212	Employer Medicare	1,226	1,463	1,463	1,193	1,484
127	56900	299	Other Fringe Benefits/Vision	0	69	69	63	72
127	56900	307	Communication Cellular/Pager Service	533	650	650	472	650
127	56900	399	Other Contracted Services	16,490	18,000	15,250	14,922	18,000
127	56900	425	Gasoline	800	1,000	1,000	409	1,000
127	56900	499	Other Supplies & Materials	18,854	21,000	21,000	19,374	21,000
127	56900	510	Trustee's Commission	1,348	1,900	1,900	1,178	1,500
127	56900	511	Vehicle & Equipment Insurance	2,000	2,000	2,000	2,000	1,000
127	56900	513	Workman's Comp Ins	132	132	132	132	150
127	56900	709	Data Processing Equipment	20,241	23,750	23,750	23,639	23,750
		Other Social, Cutlutal & Recreational		**176,159**	**197,488**	**194,738**	**172,813**	**198,663**
		TOTAL CHANNEL 95 FUND EXPENDITURES		**176,159**	**197,488**	**194,738**	**172,813**	**198,663**
		CHANNEL 95 FUND SURPLUS OR (DEFICIT)		**(6,114)**	**(14,088)**	**(11,338)**	**(60,536)**	**(13,663)**

128 TOURISM FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number			Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue							
128	40220	Hotel/Motel Tax	599,145	650,000	650,000	575,536	675,000
		Total County Local Option Taxes	**599,145**	**650,000**	**650,000**	**575,536**	**675,000**
128	44110	Investment Income	18,711	9,500	9,500	0	20,000
128	44170	Miscellaneous Refunds	576	0	0	908	0
		Total Recurring Items	**19,287**	**9,500**	**9,500**	**908**	**20,000**
128	46980	Other State Grants	30,000	82,672	324,985	108,500	154,000
		Total Other State Revenues	**30,000**	**82,672**	**324,985**	**108,500**	**154,000**
128	47590	ARPA Grant	84,401	0	0	0	0
		Total Federal Through State	**84,401**	**0**	**0**	**0**	**0**
128	49600	Proceeds From Sale Of Capital	311,877	0	0	0	0
		Total Other Sources	**311,877**	**0**	**0**	**0**	**0**
		TOTAL TOURISM FUND REVENUES	**1,044,710**	**742,172**	**984,485**	**684,944**	**849,000**

128 TOURISM FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Expenditures								
128	58110	105	Supervisor/ Director	70,085	72,888	72,888	64,478	74,388
128	58110	162	Clerical Personnel	41,338	50,000	48,596	17,644	51,500
128	58110	169	Part Time Help	630	5,000	5,000	900	5,000
128	58110	201	Social Security	6,829	7,929	7,929	5,134	8,115
128	58110	204	State Retirement	6,632	7,373	7,373	4,030	7,616
128	58110	206	Life Insurance	161	180	180	105	180
128	58110	207	Medical Insurance	0	0	1,404	1,404	5,892
128	58110	208	Dental Insurance	997	996	996	735	1,044
128	58110	209	S/T Disability Insurance	526	0	0	0	0
128	58110	210	Unemployment Compensation	44	57	57	45	57
128	58110	212	Employer Medicare	1,597	1,851	1,851	1,201	1,898
128	58110	299	Other Fringe Benefits	0	138	138	80	96
128	58110	302	Advertising	292,088	374,672	438,000	412,834	434,000
128	58110	307	Communication	4,539	6,400	6,400	5,880	6,400
128	58110	316	Contributions	344,698	189,500	320,940	211,478	192,000
128	58110	320	Dues And Memberships	3,900	5,000	5,100	4,100	5,300
128	58110	330	Lease Payments	15,600	15,600	15,600	15,600	15,600
128	58110	335	Maint & Repair -- Building	0	2,000	650	0	1,700
128	58110	338	Repairs And Maintenance Vehicles	1,091	500	500	50	500
128	58110	348	Postal Charges	188	1,500	1,500	1,000	1,500
128	58110	349	Printing, Stationary & Forms	0	1,000	1,000	1,000	1,000
128	58110	351	Rentals	663	1,500	1,500	1,200	1,500
128	58110	355	Travel	2,794	7,000	7,000	3,087	5,000
128	58110	399	Other Contracted Services	12,837	5,000	5,000	4,300	5,000
128	58110	425	Gasoline	1,147	2,500	2,500	2,000	2,500
128	58110	435	Office Supplies	1,089	2,500	2,500	2,000	2,500
128	58110	451	Uniforms	0	650	650	0	650
128	58110	452	Utilities	3,245	3,500	3,500	2,968	3,500
128	58110	499	Other Supplies & Materials	2,475	3,000	3,000	500	3,000
128	58110	502	Building & Contents Insurance	0	750	750	750	300
128	58110	506	Liability Insurance	911	1,000	1,000	1,000	1,000
128	58110	510	Trustee's Commission	6,681	6,500	6,500	6,396	6,750
128	58110	511	Vehicle and Equipment Insurance	1,000	1,000	1,000	1,000	1,000
128	58110	513	Workman's Comp Ins	259	275	275	275	275
128	58110	524	Staff Development	987	1,200	1,200	707	1,200
128	58110	599	Other Charges	1,975	1,000	1,000	500	1,000
128	58110	709	Data Processing Equipment	36	2,000	3,250	3,238	2,000
128	58110	711	Furniture And Fixtures	1,710	0	0	0	0
128	58110	791	Other Construction	0	0	0	0	0
128	58110	799	Other Capital Outlay	4,305	0	5,000	5,000	0
		Tourism		**833,057**	**781,959**	**981,727**	**782,619**	**850,961**
		TOTAL TOURISM FUND EXPENDITURES		**833,057**	**781,959**	**981,727**	**782,619**	**850,961**
		TOURISM FUND SURPLUS OR (DEFICIT)		**211,653**	**(39,787)**	**2,758**	**(97,675)**	**(1,961)**

131 HIGHWAY/PUBLIC WORKS FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number		Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue						
131 40110	Current Property Taxes	521,436	522,997	522,997	510,206	522,997
131 40120	Trustee's Collection-Prior Yr	8,589	22,000	22,000	6,177	10,000
131 40125	Trustee's Collections - Bankru	183	200	200	129	200
131 40140	Interest & Penalty	2,563	3,500	3,500	1,593	3,500
	Total County Property Taxes	**532,771**	**548,697**	**548,697**	**518,105**	**536,697**
131 40210	Local Option Sales Tax	1,165,305	1,150,000	1,150,000	974,302	1,175,000
131 40280	Mineral Severance Tax	143,968	160,000	160,000	107,512	160,000
	Total Local Option Sales Taxes	**1,309,273**	**1,310,000**	**1,310,000**	**1,081,814**	**1,335,000**
131 44110	Investment Income	68,146	30,000	30,000	0	75,000
131 44135	Sale Of Gasoline	172,480	160,000	160,000	138,230	160,000
131 44170	Miscellaneous	46	0	0	62	0
131 44560	Damages Recovered From Individuals	1,189	0	0	0	0
	Total Local Revenues	**241,861**	**190,000**	**190,000**	**138,292**	**235,000**
131 46410	Bridge Program	0	1,204,739	1,204,739	0	1,309,138
131 46420	State Aid Program	1,349,202	2,237,699	2,237,699	287,157	1,406,013
131 46490	Other Public Works Grants	9,643	0	0	0	0
131 46920	Gasoline & Motor Fuel Tax	2,809,526	2,665,220	2,665,220	2,360,960	2,850,000
131 46925	Hybrid/Electric Vehicle Registration	11,370	0	0	25,130	20,000
131 46930	Petroleum Special Tax	51,100	51,100	51,100	42,584	51,100
	Total Other State Revenues	**4,230,841**	**6,158,758**	**6,158,758**	**2,715,831**	**5,636,251**
131 48990	Other	1,800	0	0	0	0
131 49700	Insurance Recovery	13,378	0	77,567	78,767	0
	Total Other Sources	**15,178**	**0**	**77,567**	**78,767**	**0**
	TOTAL HIGHWAY/PUBLIC WORKS REVENUES	**6,329,924**	**8,207,455**	**8,285,022**	**4,532,809**	**7,742,948**

131 HIGHWAY/PUBLIC WORKS FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Expenditures								
131	61000	101	County Official	116,695	122,529	122,529	113,104	126,205
131	61000	162	Clerical Personnel	100,555	178,058	178,058	101,943	188,707
131	61000	186	Longevity Pay		2,300	2,300	0	3,000
131	61000	201	Social Security	13,126	18,799	18,799	12,720	19,670
131	61000	204	State Retirement	10,209	13,365	13,365	10,029	13,777
131	61000	206	Life Insurance	109	99	99	92	125
131	61000	207	Medical Insurance	17,664	19,608	19,608	17,974	20,580
131	61000	208	Dental Insurance	665	653	653	597	564
131	61000	209	S/T Disability Insurance	250	0	0	0	0
131	61000	210	Unemployment Compensation	63	105	105	80	105
131	61000	212	Employer Medicare	3,070	4,392	4,392	3,056	4,600
131	61000	299	Other Fringe Benefits	0	138	138	126	72
131	61000	320	Dues And Memberships	4,119	4,500	4,500	4,269	4,500
131	61000	332	Legal Notice, Recording & Court Costs	62	200	200	41	200
131	61000	333	Licenses	90	2,000	2,000	0	2,000
131	61000	334	Maintenance Agreements	0	5,000	5,000	2,906	5,000
131	61000	336	Maint & Repair Equipment	0	3,000	3,000	0	3,000
131	61000	347	Pest Control	240	300	300	300	300
131	61000	348	Postal Charges	158	200	200	0	200
131	61000	349	Printing, Stationary & Forms	0	200	200	0	200
131	61000	355	Travel	0	2,500	2,500	0	2,500
131	61000	359	Disposal Fees	512	550	550	525	550
131	61000	399	Other Contracted Services	384	3,000	3,000	1,000	3,000
131	61000	435	Office Supplies	2,256	4,500	4,500	3,751	4,500
131	61000	508	Security Bond	0	500	500	0	500
131	61000	524	Staff Development	525	1,000	1,000	700	1,000
131	61000	599	Other Charges	0	2,000	2,000	0	2,000
131	61000	709	Data Processing Equipment	0	500	500	0	500
131	61000	719	Office Equipment	3,741	4,000	4,000	1,000	4,000
		Administration		**274,493**	**391,696**	**391,696**	**274,213**	**411,355**

131 HIGHWAY/PUBLIC WORKS FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
131	62000	141	Foremen	45,148	94,666	94,666	47,204	102,630
131	62000	143	Equipment Operators	173,336	331,792	331,792	246,040	451,273
131	62000	147	Truck Drivers	65,718	383,392	383,392	72,291	380,229
131	62000	149	Laborers	395,639	391,980	391,980	319,436	379,698
131	62000	169	Part-time Help	0	0	0	0	25,000
131	62000	186	Longevity Pay	0	16,500	16,500	0	17,000
131	62000	187	Overtime Pay	62,157	85,000	85,000	50,810	85,000
131	62000	201	Social Security	42,708	80,806	80,806	44,124	82,813
131	62000	204	State Retirement	39,826	76,588	76,588	41,290	79,255
131	62000	206	Life Insurance	1,285	1,150	1,150	1,131	1,500
131	62000	207	Medical Insurance	112,616	109,560	109,560	114,023	121,284
131	62000	208	Dental Insurance	5,684	5,050	5,050	4,835	3,924
131	62000	209	S/T Disability Insurance	2,749	0	0	0	0
131	62000	210	Unemployment Compensation	462	630	630	521	630
131	62000	212	Employer Medicare	10,118	18,898	18,898	10,494	19,368
131	62000	299	Other Fringe Benefits	0	897	897	907	504
131	62000	312	Contracts With Private Agencies	0	2,000	2,000	0	2,000
131	62000	321	Engineering Services	0	15,000	15,000	8,000	15,000
131	62000	351	Rentals	1,247	6,000	31,000	10,002	6,000
131	62000	399	Other Contracted Services	65,364	80,000	161,163	125,998	80,000
131	62000	402	Asphalt	1,851,147	600,000	2,300,000	1,875,000	692,000
131	62000	408	Concrete	0	2,000	2,000	0	2,000
131	62000	409	Crushed Stone	193,956	150,000	250,000	249,093	150,000
131	62000	410	Custodial Supplies	1,064	5,500	5,500	1,961	5,500
131	62000	420	Fertilizer, Lime And Seed	0	4,000	4,000	3,579	4,000
131	62000	426	General Construction Materials	0	1,000	1,000	300	1,000
131	62000	436	Other Road Materials	0	15,000	15,000	0	15,000
131	62000	440	Pipe - Metal	84,987	100,000	100,000	99,774	100,000
131	62000	443	Road Signs	15,170	10,000	10,000	5,000	10,000
131	62000	451	Uniforms	5,908	6,000	8,000	8,000	6,000
131	62000	499	Other Supplies & Materials	853	2,000	3,000	1,545	2,000
		Highway And Bridge Maint.		**3,177,142**	**2,595,409**	**4,504,572**	**3,341,358**	**2,840,608**

131 HIGHWAY/PUBLIC WORKS FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
131	63100	142	Mechanic(S)	46,767	126,487	106,487	46,959	133,395
131	63100	150	Nightwatchmen	95,877	130,391	130,391	84,725	139,346
131	63100	186	Longevity Pay		4,800	4,800	0	6,000
131	63100	187	Overtime Pay	20,343	25,000	45,000	26,778	50,000
131	63100	201	Social Security	9,281	17,764	17,764	9,413	20,320
131	63100	204	State Retirement	9,653	16,931	16,931	9,863	19,828
131	63100	206	Life Insurance	323	426	426	316	450
131	63100	207	Medical Insurance	32,016	35,568	35,568	32,604	37,380
131	63100	208	Dental Insurance	1,711	2,010	2,010	1,533	1,656
131	63100	209	S/T Disability Insurance	635	0	0	0	0
131	63100	210	Unemployment Compensation	84	147	147	84	147
131	63100	212	Employer Medicare	2,171	4,157	4,157	2,202	4,752
131	63100	299	Other Fringe Benefits	0	345	345	257	192
131	63100	333	Licenses	0	500	500	0	500
131	63100	336	Maint & Repair Equipment	37,017	60,000	184,801	82,350	60,000
131	63100	399	Other Contracted Services	4,118	10,000	21,380	13,915	10,000
131	63100	418	Equipment And Machinery Parts	173,339	250,000	375,000	286,497	250,000
131	63100	424	Garage Supplies	352	2,500	3,500	942	2,500
131	63100	425	Gasoline	298,749	275,000	275,000	242,147	275,000
131	63100	433	Lubricants	6,216	8,000	13,000	5,438	8,000
131	63100	450	Tires And Tubes	24,913	35,000	55,000	54,995	35,000
131	63100	499	Other Supplies & Materials	23,804	50,000	50,000	34,445	50,000
131	63100	599	Other Charges	0	10,000	10,000	0	10,000
131	63100	708	Communication Equipment	0	1,000	1,000	0	1,000
		Operation & Maint. Of Equipm.		**787,369**	**1,066,026**	**1,353,207**	**935,463**	**1,115,466**
131	65000	307	Communication	4,020	4,400	4,400	2,580	4,400
131	65000	415	Electricity	9,115	11,000	11,000	9,034	11,000
131	65000	434	Natural Gas	6,028	7,000	7,000	6,766	7,000
131	65000	454	Water & Sewer	560	1,000	1,000	420	1,000
131	65000	502	Building & Contents Insurance	1,000	1,000	1,000	1,000	5,375
131	65000	506	Liability Insurance	58,600	58,600	58,600	58,600	58,600
131	65000	510	Trustee's Commission	52,391	42,000	42,000	49,735	42,000
131	65000	511	Vehicle & Equipment Insurance	55,000	55,000	55,000	55,000	55,000
131	65000	513	Workman's Comp Ins	76,944	76,944	76,944	76,944	87,000
		Other Charges		**263,658**	**256,944**	**256,944**	**260,079**	**271,375**
131	68000	321	Engineering Services	0	10,000	10,000	0	10,000
131	68000	705	Bridge Construction	0	1,325,262	1,325,262	0	1,429,662
131	68000	713	Highway Construction	1,363,126	2,415,667	2,415,667	1,145,845	1,583,982
131	68000	714	Highway Equipment	63,884	179,000	328,224	18,940	200,000
		Capital Outlay		**1,427,010**	**3,929,929**	**4,079,153**	**1,164,785**	**3,223,644**
		TOTAL HIGHWAY/PUBLIC WORKS EXPENDITURES		**5,929,672**	**8,240,004**	**10,585,572**	**5,975,898**	**7,862,448**
		HIGHWAY/PUBLIC WORKS SURPLUS OR (DEFICIT)		**400,252**	**(32,549)**	**(2,300,550)**	**(1,443,089)**	**(119,500)**

SCHOOL FUNDS

141 – GENERAL PURPOSE SCHOOL FUND

143 – CENTRAL CAFETERIA FUND

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141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number			Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue							
141	40110	Current Property Taxes	15,794,055	16,150,000	16,150,000	15,224,189	16,300,000
141	40120	Trustee's Collection-Prior Yr	261,169	450,000	450,000	190,257	450,000
141	40125	Trustee's Collections - Bankru	5,535	3,000	3,000	3,856	3,000
141	40130	Clerk & Master/Prior Year	184,273	200,000	200,000	117,195	200,000
141	40140	Interest & Penalty/Prior Yr	159,754	125,000	125,000	92,193	125,000
141	40163	In Lieu Of Taxes-D O E	492,000	492,000	492,000	0	492,000
		Total County Property Taxes	**16,896,786**	**17,420,000**	**17,420,000**	**15,627,690**	**17,570,000**
141	40210	Local Option Sales Tax	13,671,135	13,650,000	13,650,000	11,520,775	14,000,000
141	40275	Mixed Drink Tax - Cities	9,082	2,500	2,500	0	2,500
		Total County Local Option Taxes	**13,680,217**	**13,652,500**	**13,652,500**	**11,520,775**	**14,002,500**
		TOTAL LOCAL TAXES	**30,577,003**	**31,072,500**	**31,072,500**	**27,148,465**	**31,572,500**
141	41110	Marriage Licenses	3,134	2,500	2,500	2,513	2,500
		Total Locenses & Permits	**3,134**	**2,500**	**2,500**	**2,513**	**2,500**
		TOTAL LICENSES & PERMITS	**3,134**	**2,500**	**2,500**	**2,513**	**2,500**
141	43551	School Based Health Svcs - Ffs	814,857	0	359,219	153,137	0
141	43570	Receipts From Individual Schoo	81,630	75,000	75,000	114,330	75,000
141	43990	Other Charges For Services	10,013	4,000	4,000	8,651	4,000
		Total Charges for Current Services	**906,500**	**79,000**	**438,219**	**276,118**	**79,000**
		TOTAL CHARGES FOR CURRENT SERVICES	**906,500**	**79,000**	**438,219**	**276,118**	**79,000**
141	44110	Interest Earned	238,302	210,000	210,000	0	210,000
141	44130	Sale Of Materials And Supplies	11,385	0	0	1,388	0
141	44170	Miscellaneous Refunds	20,833	0	0	58,780	0
141	44530	Sale Of Equipment	8,200	0	0	21,395	0
141	44560	Damages Recovered From Individ	100	0	0	106	0
141	44990	Other Local Revenues	0	0	19,700	25,200	0
		Total Other Local Revenues	**278,820**	**210,000**	**229,700**	**106,869**	**210,000**
		TOTAL OTHER LOCAL REVENUES	**278,820**	**210,000**	**229,700**	**106,869**	**210,000**

141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number			Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
141	46510	Tennessee Investment in Student Achievement	42,511,760	43,240,787	43,703,492	39,360,468	44,127,857
141	46515	Early Childhood Education	28,327	0	0	0	0
141	46590	Other State Education Funds	967,132	2,152,905	1,007,631	2,193,481	0
141	46596	Paid Parental Leave	0	0	30,000	103,701	0
141	46610	Career Ladder Program	62,182	67,338	67,338	51,698	67,250
		Total State Education Funds	**43,569,401**	**45,461,030**	**44,808,461**	**41,709,348**	**44,195,107**
141	46790	Other Vocational	768,349	0	3,006,651	80,532	225,000
141	46851	State Revenue Sharing-County	1,011,144	925,000	925,000	740,579	925,000
141	46980	Other State Educ. State	246,225	0	0	0	0
141	46990	Other State Revenues	56,502	142,540	147,540	111,569	142,540
		Total Other State Revenues	**2,082,220**	**1,067,540**	**4,079,191**	**932,680**	**1,292,540**
		TOTAL STATE OF TENNESSEE REVENUES	**45,651,621**	**46,528,570**	**48,887,652**	**42,642,028**	**45,487,647**
141	47590	Other Fed. Thru State	49,146	0	0	0	0
141	47640	Rotc Reimbursement	176,796	175,000	175,000	172,893	175,000
141	47990	Other Direct Federal Revenue	2,700	0	0	0	0
141	48610	Donations	675	0	1,875	1,875	0
141	48990	Other	23,150	0	0	0	0
		Total Federal Government Revenue	**252,467**	**175,000**	**176,875**	**174,768**	**175,000**
		TOTAL FEDERAL GOVERNMENT REVENUE	**252,467**	**175,000**	**176,875**	**174,768**	**175,000**
141	49600	Proceeds From Sale Of Capital	351,141	0	0	1,012	0
141	49800	Operating Transfers	270,408	300,000	300,000	0	250,000
		Total Other Sources	**621,549**	**300,000**	**300,000**	**1,012**	**250,000**
		TOTAL OTHER SOURCES	**621,549**	**300,000**	**300,000**	**1,012**	**250,000**
		TOTAL GENERAL PURPOSE SCHOOL REVENUES	**78,291,094**	**78,367,570**	**81,107,446**	**70,351,773**	**77,776,647**

141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Expenditures								
141	71100	116	Teachers	20,432,492	20,986,850	20,986,850	19,082,471	21,505,000
141	71100	117	Career Ladder Program	25,000	32,000	32,000	22,000	25,000
141	71100	128	Homebound Teachers	61,932	66,000	66,000	59,908	67,500
141	71100	163	Educational Assistants	898,130	1,310,204	1,310,204	1,258,239	1,400,000
141	71100	188	Temporary/Part-Time Personnel	283,085	340,000	340,000	276,248	255,000
141	71100	189	Other Salaries & Wages	630,250	661,500	661,500	596,697	800,000
141	71100	201	Social Security	1,313,474	1,438,200	1,443,781	1,248,862	1,500,000
141	71100	204	State Retirement	1,593,835	1,855,900	1,855,900	1,433,288	1,930,000
141	71100	206	Life Insurance	23,521	23,000	23,000	18,643	23,000
141	71100	207	Medical Insurance	2,562,650	2,903,802	2,903,802	2,775,048	2,903,802
141	71100	212	Employer Medicare	308,058	336,400	337,705	292,629	350,000
141	71100	213	Payments To Retirees	115,686	0	90,018	81,853	0
141	71100	214	Termination Benefits	53,084	0	0	53,951	0
141	71100	217	Retirement - Hybrid Stabilization	151,293	176,000	176,000	110,697	176,000
141	71100	399	Other Contracted Services	663,511	700,000	730,000	697,568	750,000
141	71100	429	Instructional Supplies & Materials	746,522	750,000	870,000	743,567	700,000
141	71100	449	Textbooks	212,016	200,000	450,000	442,254	100,000
141	71100	499	Other Supplies & Materials	137,764	100,000	105,000	77,235	75,000
141	71100	599	Other Charges	22,392	50,000	99,700	45,597	50,000
141	71100	722	Reg Ins Equiment	0	450,000	50,000	0	450,000
			Regular Instruction Program	**30,234,695**	**32,379,856**	**32,531,460**	**29,316,755**	**33,060,302**
141	71150	105	Supervisor/ Director	11,334	0	3,168	0	0
141	71150	116	Teachers	184,390	0	199,433	0	0
141	71150	131	Medical Personnel	9,488	0	19,008	0	0
141	71150	163	Educational Assistants	62,700	0	81,280	0	0
141	71150	165	Cafeteria Personnel	1,094	0	9,000	2,400	0
141	71150	189	Other Salaries & Wages	1,500	0	0	0	0
141	71150	201	Social Security	16,880	0	19,291	149	0
141	71150	204	State Retirement	18,042	0	24,610	144	0
141	71150	212	Employer Medicare	3,948	0	4,503	35	0
141	71150	312	Contracts With Private Agencies	7,610	0	0	0	0
141	71150	355	Travel	172	0	84	0	0
141	71150	422	Food Suppplies	2,860	0	6,000	1,200	0
141	71150	429	Instructional Supplies & Materials	14,046	0	166,400	2,500	0
141	71150	599	Other Charges	2,280	0	1,950	0	0
			Alternative Instruction Program	**336,344**	**0**	**534,727**	**6,428**	**0**

141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
141	71200	116	Teachers	3,635,229	3,921,000	3,981,000	3,434,055	3,952,000
141	71200	117	Career Ladder Program	11,000	12,500	12,500	10,000	12,000
141	71200	128	Homebound Teachers	90,718	95,775	95,775	87,658	100,000
141	71200	163	Educational Assistants	1,213,499	1,374,000	1,374,000	1,293,218	1,550,000
141	71200	171	Speech Pathologist	534,430	682,350	702,209	618,901	690,000
141	71200	189	Other Salaries & Wages	98,279	122,880	137,880	106,829	140,000
141	71200	201	Social Security	327,292	382,199	386,312	326,098	400,000
141	71200	204	State Retirement	387,301	492,125	494,967	365,695	515,600
141	71200	206	Life Insurance	7,376	7,774	8,495	6,702	7,900
141	71200	207	Medical Insurance	670,215	636,270	636,270	749,309	759,000
141	71200	212	Employer Medicare	76,678	89,446	93,078	76,265	94,000
141	71200	213	Payments To Retirees	18,655	0	30,656	30,656	0
141	71200	399	Other Contracted Services	88,783	60,000	164,000	84,590	60,000
141	71200	429	Instructional Supplies & Materials	92,101	64,510	117,385	96,104	60,000
141	71200	499	Other Supplies & Materials	20,714	10,000	38,000	33,573	10,000
141	71200	524	Staff Development Special Education Equipment	6,683	0	0	0	0
141	71200	725	Special Education Equipment	3,100	5,000	5,000	3,204	5,000
			Special Educ Program	**7,282,053**	**7,955,829**	**8,277,527**	**7,322,857**	**8,355,500**
141	71300	116	Teachers	2,175,267	2,413,000	2,413,000	2,051,124	2,335,000
141	71300	117	Career Ladder Program	4,000	3,000	3,000	4,000	4,000
141	71300	123	Guidance Personnel	227,514	240,000	240,000	42,299	165,000
141	71300	162	Clerical Personnel	70,030	74,500	74,500	69,303	78,000
141	71300	189	Other Salaries & Wages	12,886	87,900	87,900	63,980	168,500
141	71300	201	Social Security	141,472	169,280	169,801	136,662	173,000
141	71300	204	State Retirement	172,734	217,950	217,950	164,080	221,000
141	71300	206	Life Insurance	1,896	1,750	1,750	1,495	2,000
141	71300	207	Medical Insurance	280,148	340,000	340,000	398,097	407,000
141	71300	212	Employer Medicare	33,682	40,230	40,352	31,961	40,000
141	71300	213	Payments To Retirees	20,240	0	8,398	8,398	0
141	71300	336	Maint & Repair Equipment	20,816	20,000	20,000	10,246	10,000
141	71300	429	Instructional Supplies & Materials	66,883	75,000	75,000	67,770	65,000
141	71300	499	Other Supplies & Materials	11,054	15,000	15,000	14,542	10,000
141	71300	730	Vocational Inst Equipment	231,826	265,000	536,973	443,681	45,000
			Career and Technical Education Program	**3,470,448**	**3,962,610**	**4,243,624**	**3,507,638**	**3,723,500**
141	71400	105	Supervisor/ Director	14,706	0	14,763	14,763	0
141	71400	116	Teachers	57,773	0	89,775	73,163	0
141	71400	162	Clerical Personnel	10,500	0	9,713	9,713	0
141	71400	163	Educational Assistants	32,743	0	63,000	32,344	0
141	71400	189	Other Salaries & Wages	116,747	0	103,950	105,909	0
141	71400	201	Social Security	12,476	0	17,487	12,549	0
141	71400	204	State Retirement	14,693	0	17,682	13,684	0
141	71400	207	Medical Insurance	0	0	0	980	0
141	71400	212	Employer Medicare	3,173	0	3,905	3,238	0
141	71400	429	Instructional Supplies & Materials	0	0	4,725	2,900	0
			Student Body Educ Program	**262,811**	**0**	**325,000**	**269,243**	**0**

141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
141	72110	105	Supervisor/ Director	105,834	111,900	111,900	105,148	113,250
141	72110	162	Clerical Personnel	37,325	40,500	40,500	38,308	42,500
141	72110	189	Other Salaries & Wages	49,402	49,500	49,500	49,402	54,000
141	72110	201	Social Security	11,442	12,550	12,550	11,503	13,055
141	72110	204	State Retirement	12,411	16,200	16,200	11,950	16,840
141	72110	206	Life Insurance	99	200	200	83	200
141	72110	207	Medical Insurance	14,493	16,000	16,000	16,257	17,500
141	72110	212	Employer Medicare	2,676	2,950	2,950	2,690	3,055
141	72110	355	Travel	2,859	7,500	7,500	2,517	7,500
141	72110	499	Other Supplies & Materials	27,196	32,000	32,000	29,902	32,000
141	72110	524	Staff Development	2,035	4,500	4,500	1,976	4,500
141	72110	790	Other Equipment	938	1,000	1,000	1,000	1,500
			Attendance	**266,710**	**294,800**	**294,800**	**270,736**	**305,900**
141	72120	105	Supervisor/ Director	177,121	193,350	193,350	178,267	99,000
141	72120	131	Medical Personnel	941,606	943,750	943,750	927,043	1,005,250
141	72120	162	Clerical Personnel	24,677	26,550	28,150	27,715	32,000
141	72120	189	Other Salaries & Wages	8,755	12,600	12,600	10,350	0
141	72120	195	Sub Teachers (Sick)	8,406	15,000	15,000	13,758	15,000
141	72120	201	Social Security	69,038	74,030	74,135	68,920	71,550
141	72120	204	State Retirement	67,669	95,550	95,650	66,423	92,500
141	72120	206	Life Insurance	1,115	1,000	1,000	813	1,100
141	72120	207	Medical Insurance	96,014	104,500	104,500	89,680	98,000
141	72120	212	Employer Medicare	16,146	17,380	17,410	16,118	16,950
141	72120	307	Communication	504	650	650	472	650
141	72120	349	Printing, Stationary & Forms	0	500	500	0	0
141	72120	355	Travel	19,726	25,500	25,500	10,467	15,500
141	72120	413	Drugs & Medical Supplies	31,798	32,500	32,500	31,450	32,500
141	72120	499	Other Supplies & Materials	45,673	52,500	52,500	44,879	45,600
141	72120	524	Staff Development	3,972	7,500	7,500	4,550	7,500
141	72120	790	Other Equipment	0	0	0	20	0
			Health Services	**1,512,220**	**1,602,860**	**1,604,695**	**1,490,925**	**1,533,100**
141	72130	117	Career Ladder Program	1,000	1,000	1,000	0	0
141	72130	123	Guidance Personnel	1,313,811	1,399,750	1,399,750	1,228,037	1,420,000
141	72130	130	Social Workers	193,000	225,822	225,822	208,248	240,000
141	72130	189	Other Salaries & Wages	74,516	55,000	55,000	54,464	60,100
141	72130	201	Social Security	94,426	104,250	105,257	88,939	108,000
141	72130	204	State Retirement	112,857	134,550	134,550	101,226	139,000
141	72130	206	Life Insurance	1,222	1,350	1,350	954	1,350
141	72130	207	Medical Insurance	154,103	175,000	175,000	168,734	175,000
141	72130	212	Employer Medicare	22,084	24,400	24,636	20,800	25,000
141	72130	213	Payments To Retirees	9,573	0	16,245	16,245	0
141	72130	322	Evaluation And Testing	8,177	0	0	0	0
141	72130	355	Travel	4,993	10,000	10,000	3,533	10,000
			Other Student Support	**1,989,762**	**2,131,122**	**2,148,610**	**1,891,180**	**2,178,450**

141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number			Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
141	72210	105 Supervisor/ Director	124,553	254,250	254,250	156,779	265,000
141	72210	117 Career Ladder Program	3,080	6,000	6,000	3,080	3,000
141	72210	129 Librarians	356,506	424,500	424,500	396,546	455,000
141	72210	162 Clerical Personnel	32,539	34,000	34,000	33,066	37,000
141	72210	189 Other Salaries & Wages	240,048	326,500	326,500	227,585	263,500
141	72210	201 Social Security	46,150	161,850	161,850	45,305	63,500
141	72210	204 State Retirement	50,974	83,650	83,650	45,199	82,000
141	72210	206 Life Insurance	485	1,000	1,000	456	1,000
141	72210	207 Medical Insurance	80,589	105,000	105,000	95,314	105,000
141	72210	212 Employer Medicare	11,247	15,175	15,175	11,275	15,000
141	72210	213 Payments To Retirees	22,460	0	0	0	0
141	72210	299 Other Fringe Benefits	31,286	0	0	0	0
141	72210	355 Travel	4,242	8,000	8,000	1,910	8,000
141	72210	432 Library Books	26,076	40,000	40,000	25,700	30,000
141	72210	499 Other Supplies & Materials	29,344	60,000	60,000	40,200	40,000
141	72210	524 Staff Development	16,556	30,000	30,000	18,071	30,000
		Regular Instruction Program	**1,076,135**	**1,549,925**	**1,549,925**	**1,100,486**	**1,398,000**
141	72220	105 Supervisor/ Director	106,411	113,100	113,100	105,843	115,000
141	72220	117 Career Ladder Program	1,520	1,500	1,500	1,520	1,000
141	72220	124 Psycological Personnel	332,205	405,350	405,350	270,749	405,350
141	72220	131 Medical Personnel	273,320	304,000	304,000	281,346	326,500
141	72220	162 Clerical Personnel	101,114	113,500	113,500	101,804	109,350
141	72220	189 Other Salaries & Wages	443,129	292,000	323,000	384,840	340,000
141	72220	201 Social Security	72,509	79,750	81,932	64,874	80,500
141	72220	204 State Retirement	75,747	102,800	104,700	69,749	104,000
141	72220	206 Life Insurance	903	1,100	1,100	813	1,100
141	72220	207 Medical Insurance	111,665	150,000	150,000	120,675	140,000
141	72220	212 Employer Medicare	17,567	18,700	19,160	15,757	19,000
141	72220	355 Travel	34	2,000	2,000	325	2,000
141	72220	399 Other Contracted Services	5,844	20,000	20,000	6,512	20,000
141	72220	499 Other Supplies & Materials	5,270	10,000	10,000	9,526	10,000
141	72220	524 Staff Development	10,877	20,375	27,500	12,781	2,500
141	72220	599 Other Charges	0	0	10,000	2,418	10,000
141	72220	718 Motor Vehicle Special Education Equipment	0	0	146,000	96,264	0
		Special Education Program	**1,558,115**	**1,634,175**	**1,832,842**	**1,545,796**	**1,686,300**
141	72230	105 Supervisor/ Director	108,395	114,425	114,425	107,474	115,250
141	72230	117 Career Ladder Program	1,000	6,000	6,000	1,000	1,000
141	72230	189 Other Salaries & Wages	11,059	131,250	131,250	87,838	131,250
141	72230	201 Social Security	7,357	15,350	15,350	12,205	15,500
141	72230	204 State Retirement	8,227	19,800	19,800	12,467	19,800
141	72230	206 Life Insurance	50	150	150	83	200
141	72230	207 Medical Insurance	6,769	9,200	9,200	13,251	16,500
141	72230	212 Employer Medicare	1,720	3,650	3,650	2,854	3,600
141	72230	355 Travel	37,861	55,000	55,000	28,148	55,000
141	72230	524 Staff Development	7,318	7,500	7,500	2,892	7,500
		Vocational Education Program	**189,756**	**362,325**	**362,325**	**268,212**	**365,600**

141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
141	72250	105	Supervisor/ Director	112,249	117,500	117,500	111,563	120,000
141	72250	121	Data Processing Personnel	83,299	93,650	93,650	90,006	97,000
141	72250	136	Audiovisual Personnel	10,200	10,920	10,920	9,808	10,920
141	72250	161	Secretary (S)	2,469	0	0	0	0
141	72250	189	Other Salaries & Wages	610,852	627,750	627,750	593,083	645,000
141	72250	199	Other Per Diem & Fees	7,199	10,000	10,000	6,923	7,500
141	72250	201	Social Security	48,818	53,300	53,300	48,794	54,600
141	72250	204	State Retirement	50,282	60,250	60,250	49,060	70,500
141	72250	206	Life Insurance	603	850	850	475	900
141	72250	207	Medical Insurance	105,812	116,050	116,050	106,106	117,000
141	72250	212	Employer Medicare	11,417	12,500	12,500	11,411	12,775
141	72250	350	Internet Connectivity	173,443	200,000	100,000	83,023	175,000
141	72250	355	Travel	5,627	10,000	10,000	3,939	10,000
141	72250	399	Other Contracted Services	223,916	226,000	227,875	223,017	243,000
141	72250	499	Other Supplies & Materials	197,309	225,000	290,000	93,038	225,000
141	72250	524	Staff Development	4,658	5,000	5,000	4,365	5,000
141	72250	599	Other Charges	95,570	125,000	125,000	76,880	100,000
141	72250	701	Admin Equipment	9,601	10,000	10,000	7,042	10,000
141	72250	709	Data Processing Equipment	37,795	45,000	45,000	44,810	45,000
			Technology	**1,791,119**	**1,948,770**	**1,915,645**	**1,563,343**	**1,949,195**
141	72310	118	Secretary To Board	6,000	6,684	6,684	5,769	6,200
141	72310	188	Temporary/Part-Time Personnel	13,800	20,000	20,000	14,000	20,000
141	72310	191	Board & Committee Members Fees	67,700	67,800	67,800	65,076	68,000
141	72310	201	Social Security	4,337	6,200	6,200	4,637	6,400
141	72310	204	State Retirement	2,267	7,675	7,675	1,791	7,675
141	72310	206	Life Insurance	396	475	475	330	500
141	72310	210	Unemployment Compensation	21,686	25,000	25,000	16,903	25,000
141	72310	212	Employer Medicare	1,258	1,375	1,375	1,222	1,400
141	72310	305	Audit Services	36,900	42,000	42,000	41,500	46,300
141	72310	316	Contributions	25,000	25,000	25,000	25,000	25,000
141	72310	320	Dues And Memberships	9,444	12,500	12,500	9,917	12,500
141	72310	331	Legal Services	50,000	50,000	50,000	27,968	50,000
141	72310	355	Travel	11,859	15,000	15,000	10,835	15,000
141	72310	399	Other Contracted Services	22,056	15,000	15,000	10,996	15,000
141	72310	499	Other Supplies & Materials	170	3,000	3,000	1,418	3,000
141	72310	506	Liability Insurance	667,266	700,000	825,000	793,825	850,000
141	72310	510	Trustee's Commission	473,659	600,000	600,000	518,218	600,000
141	72310	513	Workman's Comp Ins	286,374	320,000	356,792	315,760	360,000
141	72310	599	Other Charges	17,396	20,000	20,000	8,658	20,000
			Board Of Education	**1,717,568**	**1,937,709**	**2,099,501**	**1,873,823**	**2,131,975**

141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS

FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
141	72320	101	County Official	190,000	190,000	190,000	182,692	190,000
141	72320	103	Assistant(S)	142,500	0	0	0	0
141	72320	161	Secretary (S)	34,201	37,000	37,000	35,250	39,000
141	72320	189	Other Salaries & Wages	0	0	1,000	1,000	0
141	72320	199	Other Per Diem & Fees	9,600	9,600	9,600	9,231	9,600
141	72320	201	Social Security	21,030	14,700	18,897	16,595	15,000
141	72320	204	State Retirement	25,349	16,625	16,685	14,385	19,400
141	72320	206	Life Insurance	128	300	300	41	300
141	72320	207	Medical Insurance	19,452	23,965	23,965	13,818	17,000
141	72320	212	Employer Medicare	5,368	3,450	4,431	4,208	3,500
141	72320	213	Payments To Retirees	5,610	0	66,688	66,688	0
141	72320	299	Other Fringe Benefits	10,000	10,000	10,000	10,000	10,000
141	72320	307	Communication	63,493	65,000	65,000	59,169	65,000
141	72320	320	Dues And Memberships	3,108	5,000	5,000	3,193	5,000
141	72320	355	Travel	1,523	3,000	3,000	1,417	3,000
141	72320	399	Other Contracted Services	7,500	7,500	7,500	6,323	7,500
141	72320	435	Office Supplies	468	2,500	2,500	1,012	2,500
141	72320	499	Other Supplies & Materials	20,696	55,000	55,000	48,186	30,000
141	72320	599	Other Charges	2,125	5,000	5,000	2,200	5,000
			Director Of Schools	**562,151**	**448,640**	**521,566**	**475,408**	**421,800**
141	72410	104	Principals	1,873,719	1,993,000	1,993,000	1,862,511	2,093,000
141	72410	117	Career Ladder Program	5,000	5,000	5,000	3,000	5,000
141	72410	139	Assistant Principals	1,390,814	1,422,500	1,422,500	1,273,239	1,375,000
141	72410	161	Secretary (S)	860,108	947,550	947,550	865,936	965,000
141	72410	201	Social Security	239,404	270,830	274,762	235,018	278,600
141	72410	204	State Retirement	275,512	349,550	349,550	252,236	360,000
141	72410	206	Life Insurance	2,073	2,600	2,600	1,759	2,600
141	72410	207	Medical Insurance	475,248	506,700	506,700	501,676	520,800
141	72410	212	Employer Medicare	56,291	63,380	64,300	55,262	65,250
141	72410	213	Payments To Retirees	19,415	0	63,426	63,426	0
141	72410	307	Communication	36,326	38,000	38,000	33,768	38,000
141	72410	355	Travel	3,286	5,000	5,000	4,797	5,000
141	72410	524	Staff Development	1,103	6,500	6,500	1,125	6,500
141	72410	599	Other Charges	10,000	0	0	0	0
			Office Of Principal	**5,248,299**	**5,610,610**	**5,678,888**	**5,153,753**	**5,714,750**

141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
141	72510	103	Assistant(S)	80,299	78,250	78,250	74,906	76,350
141	72510	105	Supervisor/ Director	107,064	103,900	103,900	99,875	101,750
141	72510	119	Accountants/Bookkeepers	292,615	332,000	332,000	309,623	325,000
141	72510	201	Social Security	29,080	32,000	33,661	29,228	32,000
141	72510	204	State Retirement	28,708	41,150	41,150	28,089	40,250
141	72510	206	Life Insurance	347	600	600	310	600
141	72510	207	Medical Insurance	60,045	84,200	84,200	63,169	72,000
141	72510	212	Employer Medicare	6,801	7,535	7,924	6,835	7,350
141	72510	213	Payments To Retirees	0	0	26,797	17,987	0
141	72510	299	Other Fringe Benefits	17,310	0	0	0	0
141	72510	355	Travel	281	1,500	1,500	858	2,000
141	72510	399	Other Contracted Services	27,920	40,000	40,000	32,474	45,000
141	72510	499	Other Supplies & Materials	23,900	20,000	20,000	13,723	15,000
141	72510	524	Staff Development	0	1,000	1,000	295	3,000
141	72510	701	Admin Equipment	4,583	5,000	5,000	4,442	4,000
			Fiscal Services	**678,953**	**747,135**	**775,982**	**681,814**	**724,300**
141	72520	105	Supervisor/ Director	61,569	72,900	72,900	70,095	76,000
141	72520	201	Social Security	3,817	4,520	4,520	4,346	4,750
141	72520	204	State Retirement	3,694	5,850	5,850	4,206	6,100
141	72520	206	Life Insurance	50	50	50	41	55
141	72520	212	Employer Medicare	893	1,060	1,060	1,016	1,125
141	72520	355	Travel	1,182	2,000	2,000	1,230	0
141	72520	399	Other Contracted Services	28,275	35,000	35,000	27,046	54,500
141	72520	435	Office Supplies	1,853	5,000	5,000	4,056	0
141	72520	499	Other Supplies & Materials	1,891	0	0	0	5,000
141	72520	524	Staff Development	250	1,000	1,000	250	1,000
			Human Services/Personnel	**103,474**	**127,380**	**127,380**	**112,286**	**148,530**

141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
141	72610	105	Supervisor/ Director	105,681	109,195	6,300	6,300	0
141	72610	166	Custodial Personnel	2,077,316	2,176,500	2,226,500	1,934,435	2,210,000
141	72610	189	Other Salaries & Wages	26,935	25,000	25,000	11,917	25,000
141	72610	201	Social Security	128,135	147,690	151,422	115,369	141,050
141	72610	204	State Retirement	127,940	190,650	190,650	105,004	182,000
141	72610	206	Life Insurance	3,403	4,700	4,700	2,366	3,200
141	72610	207	Medical Insurance	357,926	390,000	390,000	365,771	390,000
141	72610	212	Employer Medicare	30,361	34,650	35,523	27,446	33,000
141	72610	213	Payments To Retirees	3,589	0	60,200	55,489	0
141	72610	307	Communication	14,727	20,000	20,000	13,977	20,000
141	72610	338	Repairs And Maintenance Vehicles	17,375	20,000	30,000	21,480	30,000
141	72610	351	Rentals	7,173	75,000	35,000	28,641	65,000
141	72610	359	Disposal Fees	109,075	125,000	125,000	99,983	125,000
141	72610	399	Other Contracted Services	155,394	165,000	165,000	164,135	165,000
141	72610	410	Custodial Supplies	338,716	300,000	500,000	479,812	300,000
141	72610	415	Electricity	1,258,435	1,320,000	1,320,000	1,238,567	1,400,000
141	72610	434	Natural Gas	183,911	205,000	205,000	221,881	230,000
141	72610	454	Water & Sewer	281,666	275,000	275,000	308,723	320,000
141	72610	499	Other Supplies & Materials	179,987	115,000	159,750	157,727	115,000
141	72610	718	Motor Vehicle	3,225	90,000	145,000	131,796	0
141	72610	720	Plant Operation Equipment	0	30,000	8,200	8,200	30,000
			Operation Of Plant	**5,410,970**	**5,818,385**	**6,078,245**	**5,499,019**	**5,784,250**
141	72620	103	Assistant(S)	0			0	83,500
141	72620	105	Supervisor/ Director	100,952	105,600	107,250	103,085	111,000
141	72620	161	Secretary (S)	43,399	44,000	45,000	43,245	47,000
141	72620	167	Maintenance Personnel	618,885	740,480	740,480	622,707	655,000
141	72620	201	Social Security	43,580	55,200	55,200	44,107	59,750
141	72620	204	State Retirement	44,202	71,210	71,210	42,271	73,000
141	72620	206	Life Insurance	731	1,200	1,200	838	1,200
141	72620	207	Medical Insurance	99,025	175,000	175,000	109,691	125,000
141	72620	212	Employer Medicare	10,499	13,125	13,125	10,721	13,250
141	72620	335	Maint & Repair -- Building	40,242	45,000	45,000	43,111	45,000
141	72620	336	Maint & Repair Equipment	10,009	75,000	35,000	31,214	75,000
141	72620	350	Internet Connectivity	3,074	5,500	5,500	3,145	5,500
141	72620	399	Other Contracted Services	200,150	130,000	100,000	98,245	130,000
141	72620	410	Custodial Supplies	24,871	0	0	0	0
141	72620	425	Gasoline	91,131	100,000	100,000	82,862	100,000
141	72620	435	Office Supplies	4,998	5,000	5,000	4,945	5,000
141	72620	499	Other Supplies & Materials	262,694	320,000	390,000	384,539	320,000
			Maintenance Of Plant	**1,598,442**	**1,886,315**	**1,888,965**	**1,624,726**	**1,849,200**

141 GENERAL PURPOSE SCHOOL FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
141	72710	105	Supervisor/ Director	10,500	10,710	10,710	10,096	85,500
141	72710	162	Clerical Personnel	47,324	49,850	49,850	47,923	53,000
141	72710	189	Other Salaries & Wages	57,713	76,172	76,172	73,243	32,500
141	72710	201	Social Security	6,347	8,500	8,500	7,373	10,650
141	72710	204	State Retirement	7,017	11,000	11,000	7,912	13,700
141	72710	206	Life Insurance	0	200	200	0	200
141	72710	207	Medical Insurance	17,831	16,000	16,000	23,384	26,000
141	72710	212	Employer Medicare	1,485	2,000	2,000	1,724	2,500
141	72710	315	Contracts With Vehicle Owners	3,757,720	3,900,000	3,900,000	3,635,373	3,800,000
141	72710	399	Other Contracted Services	6,344	7,500	7,500	6,986	8,500
141	72710	499	Other Supplies & Materials	1,385	2,500	2,500	2,317	2,500
141	72710	718	Motor Vehicle	100,000	0	0	0	0
141	72710	729	Transportation Equipment Innovative School Models	0	0	80,000	29,400	0
			Transportation	**4,013,666**	**4,084,432**	**4,164,432**	**3,845,731**	**4,035,050**
141	72810	309	Contracts With Governmental Agencies	26,677	150,000	23,000	12,071	65,000
141	72810	399	Other Contracted Services	11,485	15,000	15,000	12,030	47,000
141	72810	499	Other Supplies & Materials	510,794	25,000	152,000	17,179	25,000
141	72810	524	Staff Development	4,475	7,500	7,500	5,477	7,500
141	72810	718	Motor Vehicle	44,973	45,000	45,000	45,000	45,000
			Central And Other	**598,404**	**242,500**	**242,500**	**91,757**	**189,500**
141	73100	105	Supervisor/ Director	5,113	0	0	0	0
141	73100	201	Social Security	307	0	0	0	0
141	73100	204	State Retirement	307	0	0	0	0
141	73100	212	Employer Medicare	72	0	0	0	0
			Food Service	**5,799**	**0**	**0**	**0**	**0**
141	76100	304	Architects	23,251	350,000	810,000	720,000	100,000
141	76100	399	Other Contracted Services	0	30,000	430,000	311,591	30,000
141	76100	706	Building Construction	264,032	1,630,215	5,182,808	4,041,752	0
141	76100	707	Building Improvements	2,030,165	900,000	900,000	898,380	900,000
141	76100	715	Land	0	0	271,870	271,870	0
			Regular Capital Outlay	**2,317,448**	**2,910,215**	**7,594,678**	**6,243,593**	**1,030,000**
141	82230	620	Debt Service Contribution Primary Govt	2,500,000	1,000,000	0	0	0
			Education	**2,500,000**	**1,000,000**	**0**	**0**	**0**
141	82330	620	Debt Service Contribution Primary Govt	0	0	1,500,000	1,500,000	1,500,000
			Education	**0**	**0**	**1,500,000**	**1,500,000**	**1,500,000**
141	99100	590	Transfers To Other Funds	1,125,000	0	300,000	300,000	50,000
			Transfers Out	**1,125,000**	**0**	**300,000**	**300,000**	**50,000**
			TOTAL GEN. PURPOSE SCHOOL EXPENDITURES	**75,850,342**	**78,635,593**	**86,593,317**	**75,955,509**	**78,135,202**
			GEN. PURP. SCHOOL FUND SURPLUS OR (DEFICIT)	**2,440,752**	**(268,023)**	**(5,485,871)**	**(5,603,736)**	**(358,555)**

143 CENTRAL CAFETERIA FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number			Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue							
143	43521	Lunch Payments-Children	47,437	30,000	30,000	596	2,000
143	43522	Lunch Payments-Adults	22,063	13,000	13,000	8,841	13,000
143	43523	Income From Breakfast	9,478	5,000	5,000	0	2,500
143	43525	A La Carte Sales	104,930	130,000	130,000	67,944	140,000
		Total Charges for Current Services	**183,908**	**178,000**	**178,000**	**77,381**	**157,500**
143	44110	Interest Earned	81,136	84,000	84,000	63,485	75,000
143	44130	Sale Of Materials And Supplies	201	0	0	320	0
143	44170	Miscellaneous Refunds	6,991	1,500	1,500	14,763	15,000
143	44530	Sale of Equipment	0	1,500	1,500	0	1,500
143	44990	Other Local Revenues	1,203	0	0	51,204	0
		Total Other Local Revenue	**89,531**	**87,000**	**87,000**	**129,772**	**91,500**
143	46520	School Food Service	30,368	31,000	31,000	29,863	31,000
		Total State Education Funds	**30,368**	**31,000**	**31,000**	**29,863**	**31,000**
143	47111	Section 4 - Lunch	2,508,598	2,600,000	2,600,000	1,901,941	2,408,140
143	47112	USDA - Commodities	264,578	301,000	301,000	0	303,000
143	47113	Breakfast	1,213,856	1,200,000	1,200,000	890,966	1,133,000
143	47114	USDA - Other Snacks	213,478	31,170	31,170	40,042	42,960
143	47115	USDA - Food Service Equipment	30,000	0	0	0	0
		Total Federal Through State	**4,230,510**	**4,132,170**	**4,132,170**	**2,832,949**	**3,887,100**
143	49600	Proceeds from Sale of Capital Outlay	130	0	0	0	0
143	49800	Operating Transfers	68,080	54,000	54,000	48,432	59,740
		Total Other Sources	**68,210**	**54,000**	**54,000**	**48,432**	**59,740**
		TOTAL CENTRAL CAFETERIA REVENUES	**4,602,527**	**4,482,170**	**4,482,170**	**3,118,397**	**4,226,840**

143 CENTRAL CAFETERIA FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Expenditures								
143	73100	105	Supervisor/ Director	107,594	118,000	118,000	108,600	121,540
143	73100	119	Accountants/Bookkeepers	275,561	180,000	196,000	168,432	127,000
143	73100	162	Clerical Personnel	610,568	652,080	735,000	674,362	775,000
143	73100	165	Cafeteria Personnel	619,078	690,592	564,484	536,757	575,000
143	73100	189	Other Salaries & Wagies	0	55,744	55,744	49,856	57,416
143	73100	201	Social Security	94,871	105,178	105,178	88,671	99,000
143	73100	204	State Retirement	78,425	81,096	81,096	69,908	71,125
143	73100	206	Life Insurance	2,015	2,200	2,200	1,668	2,111
143	73100	207	Medical Insurance	183,000	185,640	210,640	215,689	220,320
143	73100	210	Unemployment Compensation	400	400	400	400	400
143	73100	212	Employer Medicare	22,188	24,598	24,598	21,393	23,000
143	73100	213	Payments To Retirees	0	32,100	34,288	34,288	10,000
143	73100	214	Termination Benefits	5,200	5,700	5,700	3,900	5,700
143	73100	306	Bank Charges	4,761	7,000	7,000	3,399	3,500
143	73100	307	Communication	6,935	8,200	8,200	6,614	7,900
143	73100	320	Dues And Memberships	2,773	3,000	3,000	2,736	3,000
143	73100	333	Licenses	1,460	2,800	2,800	1,291	1,500
143	73100	336	Maint & Repair Equipment	28,274	55,000	55,000	42,886	30,000
143	73100	338	Repairs And Maintenance Vehicles	300	500	500	0	500
143	73100	348	Postal Charges	646	1,200	0	0	200
143	73100	349	Printing, Stationary & Forms	0	2,500	500	329	2,000
143	73100	355	Travel	44,188	66,000	46,000	31,473	47,250
143	73100	399	Other Contracted Services	14,165	25,000	35,000	27,282	30,000
143	73100	421	Food Preparation Supplies	96,771	100,000	115,000	98,670	105,000
143	73100	422	Food Suppplies	1,411,819	1,599,004	1,725,204	1,651,479	1,787,100
143	73100	425	Gasoline	648	3,000	3,000	1,078	1,500
143	73100	435	Office Supplies	3,427	9,000	9,000	4,418	7,500
143	73100	450	Tires And Tubes	490	750	750	0	750
143	73100	451	Uniforms	6,595	18,000	18,000	9,610	10,000
143	73100	453	Vehicle Parts	89	400	400	0	400
143	73100	469	USDA - Commodities	264,578	301,000	301,000	0	303,000
143	731000	471	Software	9,535	30,000	33,000	28,665	33,000
143	73100	499	Other Supplies & Materials	5,037	10,000	15,000	7,357	11,000
143	73100	510	Trustee's Commission	742	0	0	704	0
143	73100	513	Workman's Comp Ins	15,000	16,000	16,000	16,000	16,000
143	73100	524	Staff Development	18,413	28,000	23,000	18,610	22,000
143	73100	709	Data Processing Equipment	46,485	30,000	15,000	9,446	13,000
143	73100	710	Food Service Equipment	78,086	250,000	225,000	204,463	225,000
143	73100	711	Furniture And Fixtures	8,087	10,000	6,000	2,812	4,000
143	73100	718	Motor Vehicle	35,144	120,000	33,000	32,284	50,000
		Food Service		**4,103,348**	**4,829,682**	**4,829,682**	**4,175,530**	**4,802,712**
		TOTAL CENTRAL CAFETERIA EXPENDITURES		**4,103,348**	**4,829,682**	**4,829,682**	**4,175,530**	**4,802,712**
		CENTRAL CAFETERIA FUND SURPLUS OR (DEFICIT)		**499,179**	**(347,512)**	**(347,512)**	**(1,057,133)**	**(575,872)**

DEBT SERVICE FUNDS

151 – GENERAL DEBT SERVICE FUND

152 – RURAL SCHOOL DEBT SERVICE FUND

156 – HIGH SCHOOL DEBT SERVICE FUND

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151 GENERAL DEBT SERVICE FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue								
151	40110		Current Property Taxes	1,807,983	1,799,030	1,799,030	1,759,065	1,799,030
151	40120		Trustee's Collection-Prior Yr	40,517	40,000	40,000	30,481	40,000
151	40125		Trustee's Collections - Bankru	629	400	400	368	400
151	40140		Interest & Penalty	8,820	10,000	10,000	4,163	10,000
151	40266		Litigation Tax - Jail	57,327	50,000	50,000	54,249	55,000
		Total County Property Taxes		**1,915,276**	**1,899,430**	**1,899,430**	**1,848,326**	**1,904,430**
151	44110		Interest Earned	31,730	10,000	10,000	50,000	45,000
		Total Other Local Revenues		**31,730**	**10,000**	**10,000**	**50,000**	**45,000**
		TOTAL GENERAL DEBT SERVICE REVENUES		**1,947,006**	**1,909,430**	**1,909,430**	**1,898,326**	**1,949,430**
Expenditures								
151	82110	601	Refunding Bonds, Series 2017	45,000	50,000	50,000	50,000	50,000
151	82110	601	Refunding Bonds Series, 2020A	1,030,000	1,080,000	1,080,000	1,080,000	1,135,000
		General Government		**1,075,000**	**1,130,000**	**1,130,000**	**1,130,000**	**1,185,000**
151	82210	603	Refunding Bonds, Series 2017	208,915	207,925	207,925	207,925	206,825
151	82210	603	Refunding Bonds Series, 2020A	451,694	400,194	400,194	400,194	346,194
		General Government		**660,609**	**608,119**	**608,119**	**608,119**	**553,019**
151	82310	325	Fiscal Agent Charges	3,550	7,000	7,000	3,550	7,000
151	82310	510	Trustee's Commission	45,970	42,000	47,000	45,970	52,000
		General Government		**49,520**	**49,000**	**54,000**	**49,520**	**59,000**
		TOTAL GENERAL DEBT SERVICE EXPENDITURES		**1,785,129**	**1,787,119**	**1,792,119**	**1,787,639**	**1,797,019**
		GENERAL DEBT SERVICE SURPLUS OR (DEFICIT)		**161,877**	**122,311**	**117,311**	**110,687**	**152,411**

152 RURAL DEBT SERVICE

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue								
152	40110		Current Property Taxes	203,970	209,245	209,245	206,515	209,245
152	40120		P/Y Property Taxes	4,633	8,000	8,000	1,427	8,000
152	40125		Trustee's Collections - Bankruptcy	74	100	100	60	100
152	40140		Interest & Penalty	1,142	1,500	1,500	650	1,500
		Total County Property Taxes		**209,819**	**218,845**	**218,845**	**208,652**	**218,845**
152	44110		Interest Earned	23,430	2,000	1,000	30,000	40,000
		Total Recurring Items		**23,430**	**2,000**	**1,000**	**30,000**	**40,000**
152	48130		Contributions	2,464,725	1,500,000	1,500,000	1,500,000	850,000
		Total Other Governments		**2,464,725**	**1,500,000**	**1,500,000**	**1,500,000**	**850,000**
		TOTAL RURAL DEBT SERVICE REVENUES		**2,697,974**	**1,720,845**	**1,719,845**	**1,738,652**	**1,108,845**
Expenditures								
152	82130	601	School Bonds Series, 2018A	845,000	890,000	890,000	890,000	935,000
152	82130	601	School Bonds Series, 2019A	230,000	240,000	240,000	240,000	250,000
152	82130	601	School Bonds Series, 2020B	25,000	25,000	25,000	25,000	25,000
152	82130	612	School Bonds Series, 2014A	200,000	200,000	200,000	200,000	200,000
		Education		**1,300,000**	**1,355,000**	**1,355,000**	**1,355,000**	**1,410,000**
152	82230	603	School Bonds Series, 2018A	133,500	91,250	91,250	91,250	46,750
152	82230	603	School Bonds Series, 2019A	160,438	149,938	149,938	148,938	136,938
152	82230	603	School Bonds Series, 2020B	59,300	58,550	58,550	58,550	57,800
152	82230	613	School Bonds Series, 2014A	77,275	71,775	71,775	71,775	66,275
		Education		**430,513**	**371,513**	**371,513**	**370,513**	**307,763**
152	82330	325	Fiscal Agent Charges	1,500	1,500	1,500	1,500	1,500
152	82330	510	Trustee's Commission	4,205	5,000	5,000	4,147	5,000
		Education		**5,705**	**6,500**	**6,500**	**5,647**	**6,500**
		TOTAL RURAL DEBT SERVICE EXPENDITURES		**1,736,218**	**1,733,013**	**1,733,013**	**1,731,160**	**1,724,263**
		RURAL DEBT SERVICE SURPLUS OR (DEFICIT)		**961,756**	**(12,168)**	**(13,168)**	**7,492**	**(615,418)**

156 EDUCATION DEBT SERVICE

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue								
156	40110		Current Property Taxes	1,758,307	1,733,984	1,733,984	1,714,630	1,733,984
156	40120		Trustee's Collection-Prior Yr	37,746	40,000	40,000	9,974	40,000
156	40125		Trustee's Collections - Bankru	392	500	500	482	500
156	40140		Interest & Penalty	8,469	1,000	1,000	2,250	1,000
		Total County Property Taxes		**1,804,914**	**1,775,484**	**1,775,484**	**1,727,336**	**1,775,484**
156	44110		Interest Earned	5,107	2,000	2,000	1,750	15,000
		Total Recurring Items		**5,107**	**2,000**	**2,000**	**1,750**	**15,000**
156	48130		Contributions	100,000	100,000	100,000	100,000	150,000
		Total Other Sources		**100,000**	**100,000**	**100,000**	**100,000**	**150,000**
		TOTAL EDUCATION DEBT SERVICE REVENUES		**1,910,021**	**1,877,484**	**1,877,484**	**1,829,086**	**1,940,484**
Expenditures								
156	82130	601	2018B Bond Series	750,000	785,000	785,000	785,000	0
156	82130	601	2019B Bonds Series	205,000	215,000	215,000	215,000	225,000
156	82130	601	2020C Bonds Series	100,000	100,000	100,000	100,000	765,000
156	82130	612	2014B Bonds Series	225,000	225,000	225,000	225,000	425,000
		Education		**1,280,000**	**1,325,000**	**1,325,000**	**1,325,000**	**1,415,000**
156	82230	603	2018B Bond Series	76,750	39,250	39,250	39,250	0
156	82230	603	2019B Bonds Series	175,356	165,106	165,106	165,106	154,356
156	82230	603	2020C Bonds Series	261,250	256,250	256,250	256,250	251,250
156	82230	613	2014B Bonds Series	88,275	82,088	82,088	82,088	75,900
		Education		**601,631**	**542,694**	**542,694**	**542,694**	**481,506**
156	82330	325	Fiscal Agent Charges	1,500	1,500	1,500	1,000	1,500
156	82330	510	Trustee's Commission	36,262	42,000	42,000	35,381	42,000
		Education		**37,762**	**43,500**	**43,500**	**36,381**	**43,500**
		TOTAL EDUCATION DEBT SERVICE EXPENDITURES		**1,919,393**	**1,911,194**	**1,911,194**	**1,904,075**	**1,940,006**
		EDUCATION DEBT SERVICE SURPLUS OR (DEFICIT)		**(9,372)**	**(33,710)**	**(33,710)**	**(74,989)**	**478**

OTHER FUNDS

171 – GENERAL CAPITAL PROJECTS FUND

177 – EDUCATIONAL CAPITAL PROJECTS FUND

263 – SELF-INSURANCE FUND

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171 CAPITAL PROJECTS FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2025

Account Number			Actual 2023	Original Budget 2024	Amended Budget 2024	Current Year 2024	Original Budget 2025
Revenue							
171 40110		Current Property Taxes	417,539	418,791	418,791	415,487	418,791
171 40120		Trustee's Collection-Prior Yr	9,446	10,000	10,000	6,542	10,000
171 40125		Trustee's Collections - Bankruptcy	169	0	0	2,162	0
171 40140		Interest & Penalty	2,066	1,500	1,500	1,278	1,500
	Total County Property Taxes		**429,220**	**430,291**	**430,291**	**425,469**	**430,291**
171-47401		Transfers In American Rescue Plane	679,895	0	3,115,254	1,450,845	0
	Total Transfers In		**679,895**	**0**	**3,115,254**	**1,450,845**	**0**
171-49800		Transfers In	0	0	311,525	145,084	0
	Total Transfers In		**0**	**0**	**311,525**	**145,084**	**0**
	TOTAL CAPITAL PROJECTS FUND REVENUES		**1,109,115**	**430,291**	**3,857,070**	**2,021,398**	**430,291**
Expenditures							
171 91110	510	Trustee's Commission	8,667	10,000	10,000	7,994	10,000
171 91110	799	Other Capital Outlay	219,875	395,291	395,291	341,112	395,291
	General Administration Projects		**228,542**	**405,291**	**405,291**	**349,106**	**405,291**
171 91150	799	Other Capital Outlay Norris Lake Area Trail System		25,000	25,000	0	25,000
	Transfers Out		**0**	**25,000**	**25,000**	**0**	**25,000**
171 91401	310	Contracts with Public Agencies	747,885	0	3,426,779	1,595,929	0
	Other General Gov Projects		**747,885**	**0**	**3,426,779**	**1,595,929**	**0**
	TOTAL CAPITAL PROJECTS FUND EXPENDITURES		**976,427**	**430,291**	**3,857,070**	**1,945,035**	**430,291**
	CAPITAL PROJECTS FUND SURPLUS OR (DEFICIT)		**132,688**	**0**	**0**	**76,363**	**0**

177 EDUCATIONAL CAPITAL PROJECTS FUND

STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue								
177	40110		Current Property Taxes	893,891	896,566	896,566	876,649	896,566
177	40120		Trustee's Collection-Prior Yr	20,181	25,000	25,000	16,841	25,000
177	40125		Trustee's Collections - Bankruptcy	313	200	200	179	200
177	40140		Interest & Penalty	4,397	3,000	3,000	3,687	3,000
			Total County Property Taxes	**918,782**	**924,766**	**924,766**	**897,356**	**924,766**
			TOTAL EDUC. CAP. PROJ. REVENUES	**918,782**	**924,766**	**924,766**	**897,356**	**924,766**
Expenditures								
177	76100	510	Trustee's Commission	18,555	22,000	22,000	18,096	22,000
177	76100	707	Building Improvements Energy	755,691	802,766	802,766	743,771	802,766
			Regular Capital Outlay	**774,246**	**824,766**	**824,766**	**761,867**	**824,766**
177	91300	799	Other Capital Outlay	0	100,000	100,000	2,691	100,000
			Education Cap. Proj	**0**	**100,000**	**100,000**	**2,691**	**100,000**
			TOTAL EDUC. CAP. PROJ. EXPENDITURES	**774,246**	**924,766**	**924,766**	**764,558**	**924,766**
			EDUC. CAP. PROJ. FUND SURPLUS OR (DEFICIT)	**144,536**	**0**	**0**	**132,798**	**0**

263 SELF-INSURANCE FUND

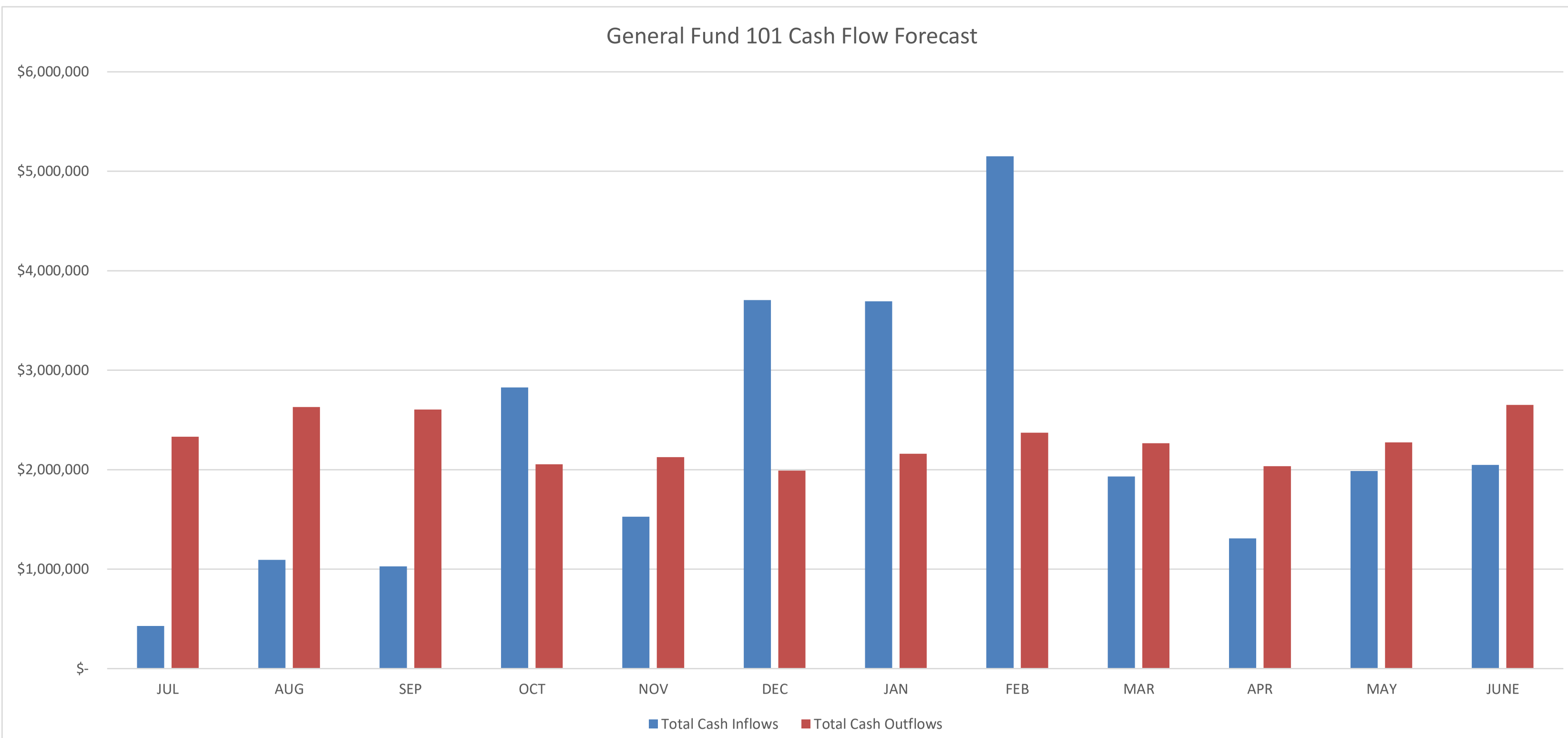
STATEMENT OF PROPOSED OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2026

Account Number				Actual 2024	Original Budget 2025	Amended Budget 2025	Current Year 2025	Original Budget 2026
Revenue								
263	43101		Self-Insurance Premiums/Contri	4,589,438	5,100,406	5,100,406	5,059,472	5,300,000
263	43012		Other Employee Benefit/Contri	132,450	150,000	150,000	161,983	150,000
		Total Other Charges		**4,721,888**	**5,250,406**	**5,250,406**	**5,221,455**	**5,450,000**
263	44110		Interest Earned	96	0	0	90	0
		Total Other Local Revenue		**96**	**0**	**0**	**90**	**0**
263	49800	Transfers In		198,726	0	0	0	0
				198,726	**0**	**0**	**0**	**0**
		TOTAL SELF-INSURANCE FUND REVENUES		**4,920,614**	**5,250,406**	**5,250,406**	**5,221,545**	**5,450,000**
263	51900	213	Payments To Retirees	3,166	9,600	9,600	9,600	9,600
263	51900	340	Medical & Dental Services	4,165,843	4,440,366	4,486,046	4,382,750	4,910,232
263	51900	399	Other Contracted Services	631,690	518,000	563,000	389,940	276,980
263	51900	435	Office Supplies Thrive/Clinic	0	0	0	0	0
263	51900	503	Excess Risk Insurance	358,587	360,000	360,000	352,910	375,000
263	51900	512	Affordable Health Care Tax	1,782	2,100	2,100	0	2,200
263	51900	514	Depreciation Thrive/Clinic	2,619	0	0	0	0
263	51900	599	Other Charges	6,634	11,000	11,000	5,205	4,000
		Total Other General Administration		**5,170,321**	**5,341,066**	**5,431,746**	**5,140,405**	**5,578,012**
		TOTAL SELF-INSURANCE FUND EXPENDITURES		**5,170,321**	**5,341,066**	**5,431,746**	**5,140,405**	**5,578,012**
		SELF-INSURANCE FUND SURPLUS OR (DEFICIT)		**(249,707)**	**(90,660)**	**(181,340)**	**81,140**	**(128,012)**

SUPPLEMENTAL INFORMATION

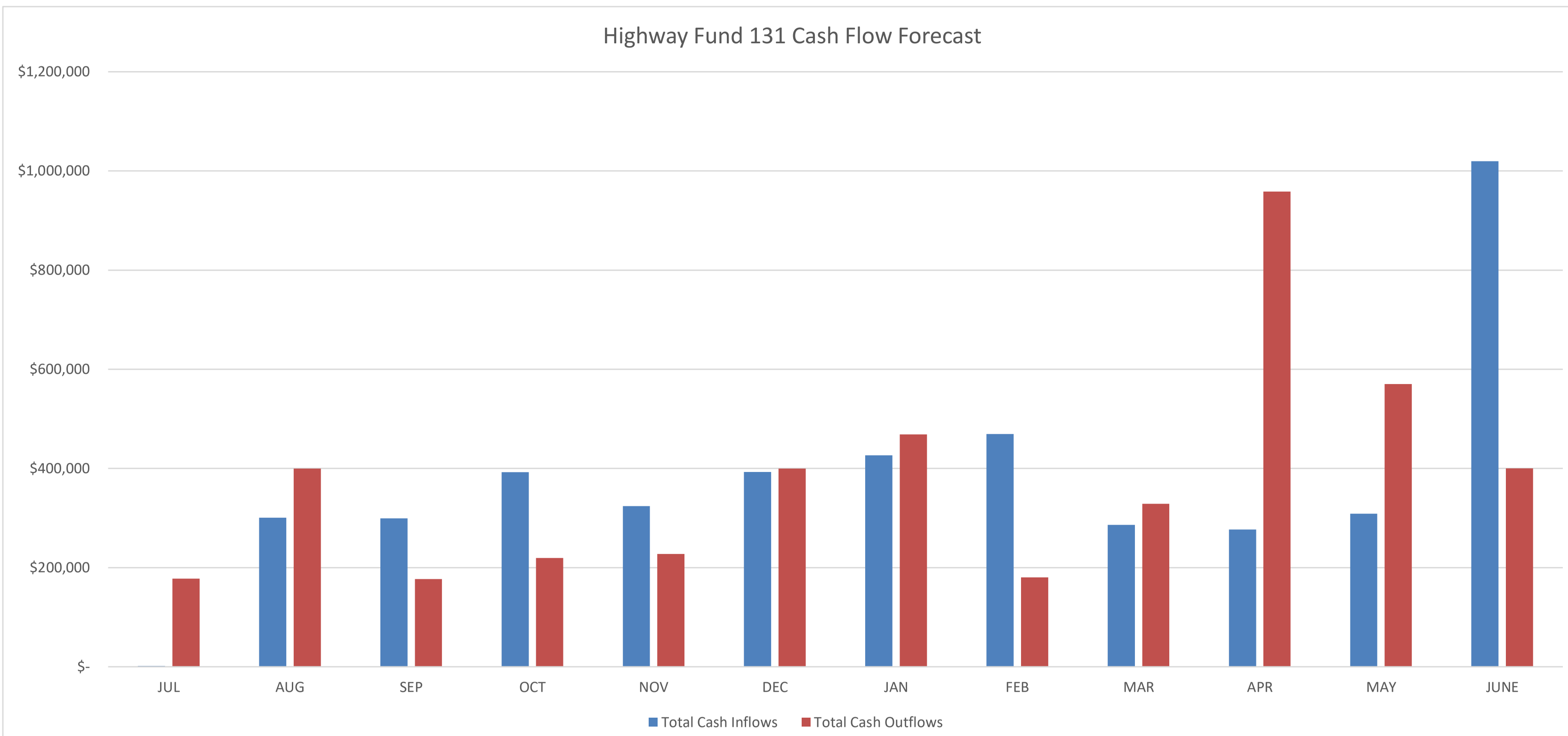
ANDERSON COUNTY GOVERNMENT
CASH FLOW FORECAST FOR GENERAL FUND 101

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
Cash Receipts	$ 429,556	$ 1,093,382	$ 1,028,808	$ 2,827,136	$ 1,527,490	$ 3,704,317	$ 3,692,910	$ 5,150,619	$ 1,931,871	$ 1,308,446	$ 1,986,908	$ 2,048,825	$ 26,730,268
Loan Proceeds													$ -
Interfund Loans													$ -
Total Cash Inflows	$ 429,556	$ 1,093,382	$ 1,028,808	$ 2,827,136	$ 1,527,490	$ 3,704,317	$ 3,692,910	$ 5,150,619	$ 1,931,871	$ 1,308,446	$ 1,986,908	$ 2,048,825	$ 26,730,268
Beg Cash Balance	$ 22,106,370	$ 20,204,253	$ 18,667,760	$ 17,091,944	$ 17,865,179	$ 17,267,339	$ 18,980,552	$ 20,513,526	$ 23,292,925	$ 22,958,566	$ 22,232,367	$ 21,945,667	$ 22,106,370
Available Cash	$ 22,535,926	$ 21,297,635	$ 19,696,568	$ 19,919,079	$ 19,392,669	$ 20,971,655	$ 22,673,462	$ 25,664,145	$ 25,224,796	$ 24,267,012	$ 24,219,275	$ 23,994,492	$ 48,836,638
Cash Payments	$ 2,331,673	$ 2,629,876	$ 2,604,624	$ 2,053,900	$ 2,125,331	$ 1,991,103	$ 2,159,936	$ 2,371,220	$ 2,266,230	$ 2,034,645	$ 2,273,607	$ 2,651,294	$ 27,493,440
Loan Payments													$ -
Tranfers Out													$ -
Total Cash Outflows	$ 2,331,673	$ 2,629,876	$ 2,604,624	$ 2,053,900	$ 2,125,331	$ 1,991,103	$ 2,159,936	$ 2,371,220	$ 2,266,230	$ 2,034,645	$ 2,273,607	$ 2,651,294	$ 27,493,440
End Cash Balance	$ 20,204,253	$ 18,667,760	$ 17,091,944	$ 17,865,179	$ 17,267,339	$ 18,980,552	$ 20,513,526	$ 23,292,925	$ 22,958,566	$ 22,232,367	$ 21,945,667	$ 21,343,198	
Cash Inflow/Outflow	$ (1,902,117)	$ (1,536,493)	$ (1,575,816)	$ 773,235	$ (597,840)	$ 1,713,214	$ 1,532,974	$ 2,779,399	$ (334,359)	$ (726,199)	$ (286,700)	$ (602,469)	$ (763,172)



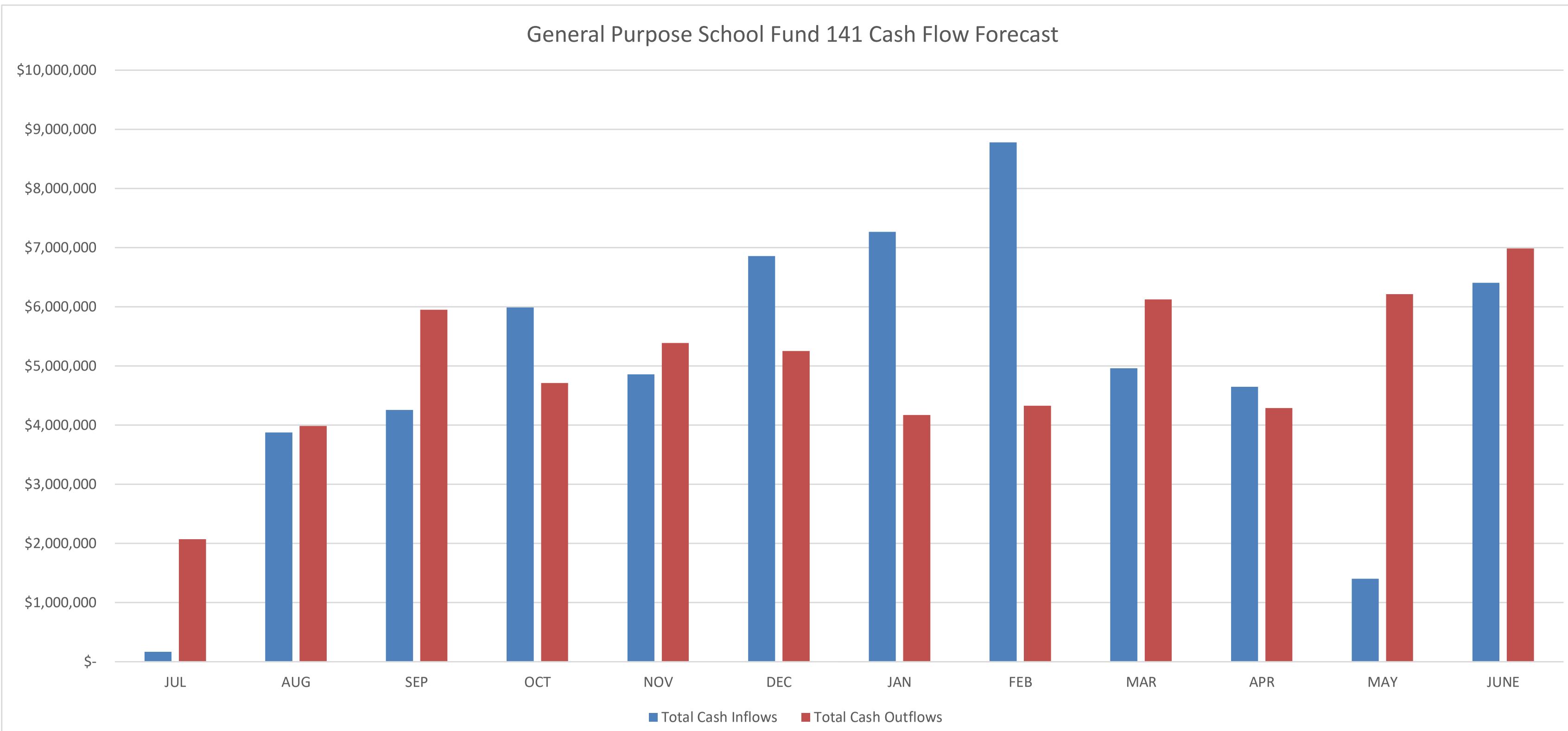
ANDERSON COUNTY GOVERNMENT
CASH FLOW FORECAST FOR HIGHWAY FUND 131

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
Cash Receipts	$ 1,702	$ 300,506	$ 299,189	$ 392,414	$ 324,154	$ 392,846	$ 426,475	$ 469,430	$ 286,241	$ 276,867	$ 308,572	$ 1,019,462	$ 4,497,858
Loan Proceeds													$ -
Interfund Loans													$ -
Total Cash Inflows	$ 1,702	$ 300,506	$ 299,189	$ 392,414	$ 324,154	$ 392,846	$ 426,475	$ 469,430	$ 286,241	$ 276,867	$ 308,572	$ 1,019,462	$ 4,497,858
Beg Cash Balance	$ 3,376,752	$ 3,200,585	$ 3,101,205	$ 3,223,416	$ 3,396,437	$ 3,493,060	$ 3,486,061	$ 3,443,906	$ 3,732,976	$ 3,690,424	$ 3,008,882	$ 2,747,229	$ 3,376,752
Available Cash	$ 3,378,454	$ 3,501,090	$ 3,400,394	$ 3,615,830	$ 3,720,591	$ 3,885,906	$ 3,912,536	$ 3,913,336	$ 4,019,217	$ 3,967,291	$ 3,317,454	$ 3,766,691	$ 7,874,610
Cash Payments	$ 177,869	$ 399,885	$ 176,978	$ 219,393	$ 227,531	$ 399,845	$ 468,630	$ 180,360	$ 328,793	$ 958,409	$ 570,225	$ 400,011	$ 4,507,930
Loan Payments													$ -
Interfund Loans													$ -
Total Cash Outflows	$ 177,869	$ 399,885	$ 176,978	$ 219,393	$ 227,531	$ 399,845	$ 468,630	$ 180,360	$ 328,793	$ 958,409	$ 570,225	$ 400,011	$ 4,507,930
End Cash Balance	$ 3,200,585	$ 3,101,205	$ 3,223,416	$ 3,396,437	$ 3,493,060	$ 3,486,061	$ 3,443,906	$ 3,732,976	$ 3,690,424	$ 3,008,882	$ 2,747,229	$ 3,366,680	
Cash Inflow/Outflow	$ (176,167)	$ (99,380)	$ 122,211	$ 173,021	$ 96,623	$ (6,998)	$ (42,155)	$ 289,070	$ (42,552)	$ (681,542)	$ (261,653)	$ 619,451	$ (10,072)



ANDERSON COUNTY GOVERNMENT
CASH FLOW FORECAST FOR GENERAL PURPOSE SCHOOL FUND 141

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
Cash Receipts	$ 166,508	$ 3,874,515	$ 4,255,965	$ 5,991,249	$ 4,858,451	$ 6,858,733	$ 7,268,494	$ 8,780,261	$ 4,961,496	$ 4,647,618	$ 1,401,914	$ 6,404,511	$ 59,469,715
Loan Proceeds													$ -
Interfund Loans													$ -
Total Cash Inflows	$ 166,508	$ 3,874,515	$ 4,255,965	$ 5,991,249	$ 4,858,451	$ 6,858,733	$ 7,268,494	$ 8,780,261	$ 4,961,496	$ 4,647,618	$ 1,401,914	$ 6,404,511	$ 59,469,715
Beg Cash Balance	$ 11,808,205	$ 9,904,026	$ 9,792,656	$ 8,097,073	$ 9,375,160	$ 8,845,464	$ 10,452,780	$ 13,549,913	$ 18,002,339	$ 16,839,445	$ 17,199,916	$ 17,893,568	$ 11,808,205
Available Cash	$ 11,974,713	$ 13,778,541	$ 14,048,622	$ 14,088,322	$ 14,233,611	$ 15,704,197	$ 17,721,274	$ 22,330,174	$ 22,963,835	$ 21,487,063	$ 18,601,830	$ 24,298,079	$ 71,277,920
Cash Payments	$ 2,070,686	$ 3,985,884	$ 5,951,549	$ 4,713,162	$ 5,388,148	$ 5,251,416	$ 4,171,362	$ 4,327,835	$ 6,124,390	$ 4,287,147	$ 6,213,112	$ 6,985,024	$ 59,469,715
Loan Payments	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0
Interfund Loans													$ -
Total Cash Outflows	$ 2,070,687	$ 3,985,884	$ 5,951,549	$ 4,713,162	$ 5,388,148	$ 5,251,416	$ 4,171,362	$ 4,327,835	$ 6,124,390	$ 4,287,147	$ 6,213,112	$ 6,985,024	$ 59,469,715
End Cash Balance	$ 9,904,026	$ 9,792,656	$ 8,097,073	$ 9,375,160	$ 8,845,464	$ 10,452,780	$ 13,549,913	$ 18,002,339	$ 16,839,445	$ 17,199,916	$ 12,388,719	$ 17,313,054	$ 11,808,205
Cash Inflow/Outflow	$ (1,904,179)	$ (111,370)	$ (1,695,584)	$ 1,278,087	$ (529,696)	$ 1,607,317	$ 3,097,132	$ 4,452,426	$ (1,162,894)	$ 360,471	$ (4,811,198)	$ (580,514)	$ -



ANDERSON COUNTY GOVERNMENT
SCHEDULE OF CASH BALANCES

	FUND DESCRIPTION	ACTUAL JULY 1, 2024	ACTUAL JULY 1, 2025	ESTIMATED JULY 1, 2026
101	County General Fund	$21,106,370	$21,350,500	$21,250,000
115	Library Fund	381,393	285,000	250,000
116	Solid Waste / Sanitation Fund	762,893	1,005,963	975,000
118	Ambulance Fund *	456,507	-	
122	Drug Control Fund	176,750	151,050	150,000
127	Channel 95 Fund	59,147	52,000	50,000
128	Tourism Fund	927,177	972,265	995,000
131	Highway / Public Works Fund	3,376,752	4,260,800	4,375,000
141	General Purpose School Fund	11,808,205	11,750,500	11,500,000
143	Central Cafeteria Fund	4,850,944	4,047,005	4,025,000
151	General Debt Service Fund	1,572,283	2,375,117	2,500,000
152	Rural School Debt Service Fund	1,160,996	1,160,055	950,000
156	High School Debt Service Fund	253,066	79,125	125,000
171	Capital Project Fund	6,638,902	735,842	700,000
177	Education Capital Projects Fund	999,012	1,224,701	650,000
263	Anderson County Benefit Plan Fund	934,865	935,000	915,000
	TOTAL CASH	**$ 55,465,262**	**$ 50,384,923**	**$ 49,410,000**

ANDERSON COUNTY GOVERNMENT
SCHEDULE OF OUTSTANDING DEBT

								2024/2025 CHANGES					2025/2026 BUDGET					
					Original		Last	Outstanding	Issue	Principal	Refunded	Outstanding	Principal		Interest			
				Date of	Amount	Interest	Maturity	@	During	Amount	During	@	Amount	Date	Amount	Date	Amount	Date
Fund		Description	Code	Issue	of Issue	Rate	Date	6/30/2024	Period	Paid	Period	6/30/2025	Due	Due	Due	Due	Due	Due
151	Series 2017	Bonds - Refunding (2017)	151-82110-601-REFND (P)151-82210-603-REFND(I)	5/19/2017	8,030,000.00	Variable	5/1/2035	7,725,000		50,000.00		7,675,000	50,000.00	5/1/2024	103,412.50	11/1/2022	103,412.50	5/1/2024
151	Series 2020A	ESG-Refunding	151-82110-601-ESG (P) 151-82210-603-ESG (I)	5/15/2020	13,850,000.00		5/1/2035	10,275,000		1,080,000.00		9,195,000	1,135,000.00	5/1/2024	173,096.88	11/1/2022	173,096.88	5/1/2024
151	**TOTALS**											**16,870,000**	**1,185,000.00**		**276,509.38**		**276,509.38**	
152	Series 2014A	Bonds - School - City of Clarsville, TN	152-82130-612(P)152-82230-613(I)	2/4/2014	4,505,215.00	2.75	5/1/2031	2,610,000		200,000.00		2,410,000	200,000.00	5/1/2024	33,137.50	11/1/2022	33,137.50	5/1/2024
152	Series 2018A	Bonds - Refunding	152-82130-601-6016(P)152-82230-603-6036(I)	3/8/2018	6,310,000.00	3-5%	5/1/2026	1,825,000		890,000.00		935,000	935,000.00	5/1/2024	23,375.00	11/1/2022	23,375.00	5/1/2024
152	Series 2019A	Bonds - Energy Systems Group Phase 2	152-82130-601-ESG2(P)152-82230-603-ESG2(I)	2/28/2019	5,620,000.00	3-5%	5/1/2039	4,605,000		240,000.00		4,365,000	250,000.00	5/1/2024	68,468.75	11/1/2022	68,468.75	5/1/2024
152	Series 2020B	Bonds-Refunding Bonds	152-82130-301-REFND(P)152-82230-603-REFND(I)	5/1/2020	1,525,000.00		6/30/2031	1,425,000		25,000.00		1,400,000	25,000.00	5/1/2024	28,900.00	11/1/2022	28,900.00	5/1/2024
152	**TOTALS**											**9,110,000**	**1,410,000**		**153,881**		**153,881**	
156	Series 2014B	Bonds - Refunding	156-82130-612(P)156-82230-613(I)	2/4/2014	5,180,000.00	2.75	5/1/2031	2,985,000		225,000.00		2,760,000	425,000.00	5/1/2024	37,950.00	11/1/2022	37,950.00	5/1/2024
156	Series 2018B	Bonds - Refunding	156-82130-601-6019(P)156-82230-603-6039(I)	3/8/2018	4,770,000.00	3-5%	5/1/2025	785,000		785,000.00		0	-	5/1/2024	-	11/1/2022	0.00	5/1/2024
156	Series 2019B	Bonds - Energy Systems Group Phase 2	152-82130-601-ESG2(P)152-82230-603-ESG2(I)	2/28/2019	5,280,000.00	3-5%	5/2/2039	4,380,000		215,000.00		4,165,000	225,000.00	5/1/2024	77,178.13	11/1/2022	77,178.13	5/1/2024
156	Series 2020C	Bonds-Refunding Bonds	156-82130-601-REFND(P)156-82230-603-REFND(I)	5/1/2020	5,725,000.00		5/1/2039	5,325,000		100,000.00		5,225,000	765,000.00	5/1/2024	125,625.00	11/1/2022	125,625.00	5/1/2024
156	**TOTALS**											**12,150,000**	**1,415,000**		**240,753.13**		**240,753.13**	