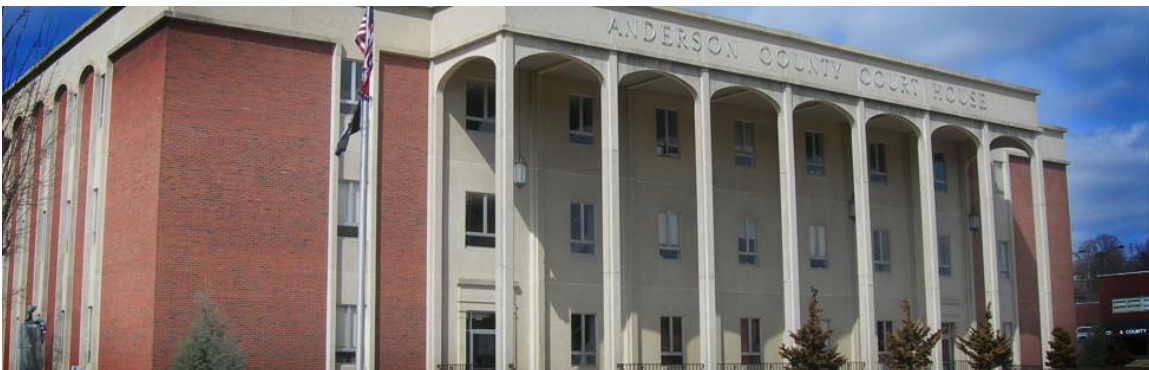




ANDERSON COUNTY GOVERNMENT FY 2025/2026

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	2024-2025	2025-2026
	ACTUAL	UNAUDITED ACTUAL	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	<u>\$ 131,729,294</u>	<u>\$ 141,312,915</u>	<u>\$ 150,242,942</u>

ANDERSON COUNTY GOVERNMENT EXPENDITURE SUMMARIES

FUND DESCRIPTION	2023-2024	2024-2025	2025-2026
	ACTUAL	UNAUDITED ACTUAL	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	<u>\$ 133,028,487</u>	<u>\$ 143,836,076</u>	<u>\$ 153,267,282</u>

ANDERSON COUNTY GOVERNMENT

ESTIMATED FUND BALANCES FOR FISCAL YEAR ENDING JUNE 30, 2026

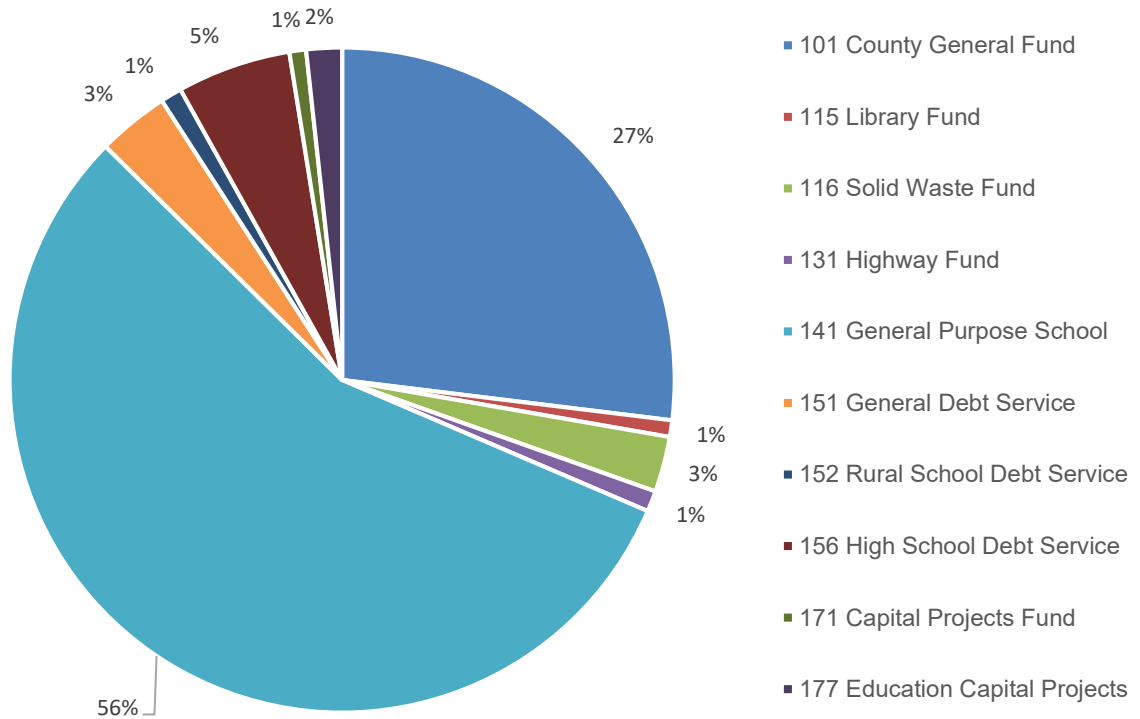
Fund Description	Estimated Unrestricted Fund Equity July 1, 2025	Budgeted Revenues	Budgeted Expenditures	Budgeted Excess (Deficiency)	Estimated Unrestricted Fund Equity June 30, 2026
101 County General Fund	\$12,750,000	\$44,477,674	\$45,560,921	(\$1,083,247)	\$11,666,753
115 Library Fund	\$275,000	\$597,265	\$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

ANDERSON COUNTY GOVERNMENT

DIVISION OF THE TAX DOLLAR FOR 2025

	FUND DESCRIPTION	TAX LEVY	%
101	County General Fund	\$0.40674	27.0%
115	Library Fund	\$0.01213	0.8%
116	Solid Waste Fund	\$0.04056	2.7%
131	Highway Fund	\$0.01522	1.0%
141	General Purpose School	\$0.84131	55.9%
151	General Debt Service	\$0.05234	3.5%
152	Rural School Debt Service	\$0.01485	1.0%
156	High School Debt Service	\$0.08235	5.5%
171	Capital Projects Fund	\$0.01218	0.8%
177	Education Capital Projects	\$0.02608	1.7%
		<u>\$1.50376</u>	<u>100.0%</u>

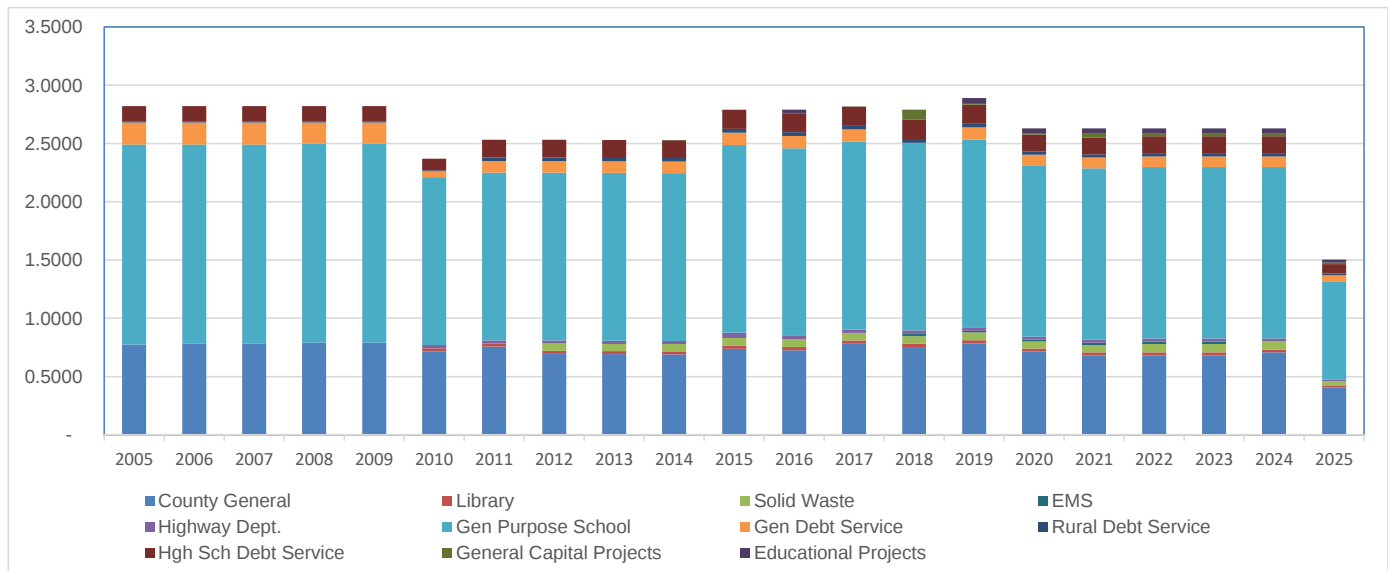
2025 TAX LEVY



ANDERSON COUNTY GOVERNMENT TAX RATE HISTORY BY FUND

Tax Year	County General	Library	Solid Waste	EMS/ AmbulInc	Highway Dept	Gen Purpose School	Gen Debt Service	Rural Debt Service	Hgh Sch Debt Service	General Capital Projects	Educa-tional Projects	Total
2025 *	0.40674	0.01213	0.04056	0.0000	0.01522	0.84131	0.05234	0.01485	0.08235	0.01218	0.02608	1.50376
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

* Reappraisal year



RESOLUTION #25-07-1222
RESOLUTION FIXING THE TAX LEVY IN ANDERSON COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Anderson County, Tennessee assembled in the regular session on the 21st day of July, 2025 that the combined property tax rate for Anderson County, Tennessee, for the fiscal year beginning July 1, 2025, shall be \$1.4889 on each \$100.00 of the taxable property within the boundaries of the City of Clinton; \$1.4065 on each \$100.00 of the taxable property within the boundaries of the City of Oak Ridge; and \$1.5037 on each \$100.00 of the taxable property in Oliver Springs, Rocky Top, Norris, and Rural Anderson County, which levy is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>Fund</u>	<u>of Clinton</u>	<u>of Oak Ridge</u>	<u>Anderson County</u>
County General	0.40674	0.40674	0.40674
Library	0.01213	0.01213	0.01213
Solid Waste	0.04056	0.04056	0.04056
Highway	0.01522	0.01522	0.01522
Public Schools	0.84131	0.84131	0.84131
Debt Service	0.05234	0.05234	0.05234
Rural Debt Service	0.00000	0.00000	0.01485
HS Debt Service	0.08235	0.00000	0.08235
Capital Projects Fund	0.01218	0.01218	0.01218
Educational Projects Fund	<u>0.02608</u>	<u>0.02608</u>	<u>0.02608</u>
TOTAL	1.48891	1.40656	1.50376

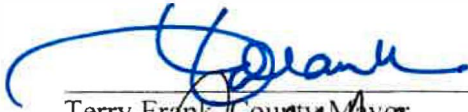
SECTION 2. BE IT RESOLVED, that there is levied by and for use of Anderson County, Tennessee, a Business Tax (provided in thereto) on the businesses in Anderson County, Tennessee, or exercising a taxable privilege as approved by said Act, at the rates and in the manner prescribed by said Act. The proceeds of the privilege taxes herein levied shall be apportioned to the Anderson County General Fund.

SECTION 3. BE IT RESOLVED, that there is hereby and for the use of Anderson County, Tennessee a severance tax (provided in chapter 795 of the Public Acts of Tennessee, 1972, amended 1974) on all coal products severed from the ground in Anderson County, Tennessee, as provided in said Act. The proceeds of the severance tax herein levied shall be apportioned for the following specific purposes as proscribed by said Act: one-half (1/2) of all revenues collected shall be used for highway and stream cleaning systems of said county; one-half (1/2) of all revenues collected shall be used for education.

SECTION 4. BE IT RESOLVED, that any property tax collections designated for the Library Fund shall be capped at \$526,484. Any property tax collections in excess of this amount will be redirected to the General Fund.

SECTION 5. BE IT RESOLVED, that all resolutions of the Board of County Commissioners of Anderson County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 6. BE IT RESOLVED, that this resolution shall take effect after its passage the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners of Anderson County.



Terry Frank, County Mayor



Jeff Cole, County Clerk



Tyler Mayes, Commission Chairman



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

RESOLUTION #25-06-1217

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	<u>120,000.00</u>
TOTAL SOLID WASTE FUND		\$ 2,703,791.00

RESOLUTION #25-06-1217

122 DRUG CONTROL FUND

54150	Drug Enforcement	\$	60,000.00
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127 CHANNEL 95 ENTERPRISE FUND

56900	Other Social, Cultural & Recreational	\$	198,663.00
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128 TOURISM COUNCIL FUND

58110	Tourism	\$	850,961.00
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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		<u>3,223,644.00</u>
	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		<u>50,000.00</u>
	TOTAL GENERAL PURPOSE SCHOOL FUND	\$	78,135,202.00

RESOLUTION #25-06-1217

143 CENTRAL CAFETERIA FUND

73100	Food Services	\$ 4,802,712.00
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DEBT SERVICE FUNDS

151	General Debt Service Fund	\$ 1,797,019.00
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152	Rural School Debt Service Fund	\$ 1,724,263.00
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156	High School Debt Service Fund	\$ 1,940,006.00
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171 GENERAL CAPITAL PROJECT FUND

91100	Capital Projects	\$ 430,291.00
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177 EDUCATIONAL CAPITAL PROJECT FUND

91100	Capital Projects	\$ 924,766.00
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263 ANDERSON COUNTY BENEFIT PLAN FUND

51900	Anderson County Benefit Plan	\$ 5,578,012.00
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TOTAL ALL FUNDS	\$ 153,267,282.00
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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.

RESOLUTION #25-06-1217

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)	<u>250,000.00</u>
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.

RESOLUTION #25-06-1217

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

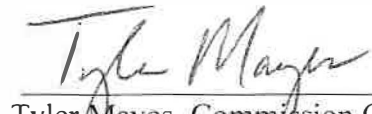
SECTION 10. BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Funds and Other Education Special Revenue Funds shall be the budget and any related amendments or transfers approved by the Anderson County Board of Education for the separate projects within the funds 142 and 145.

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.

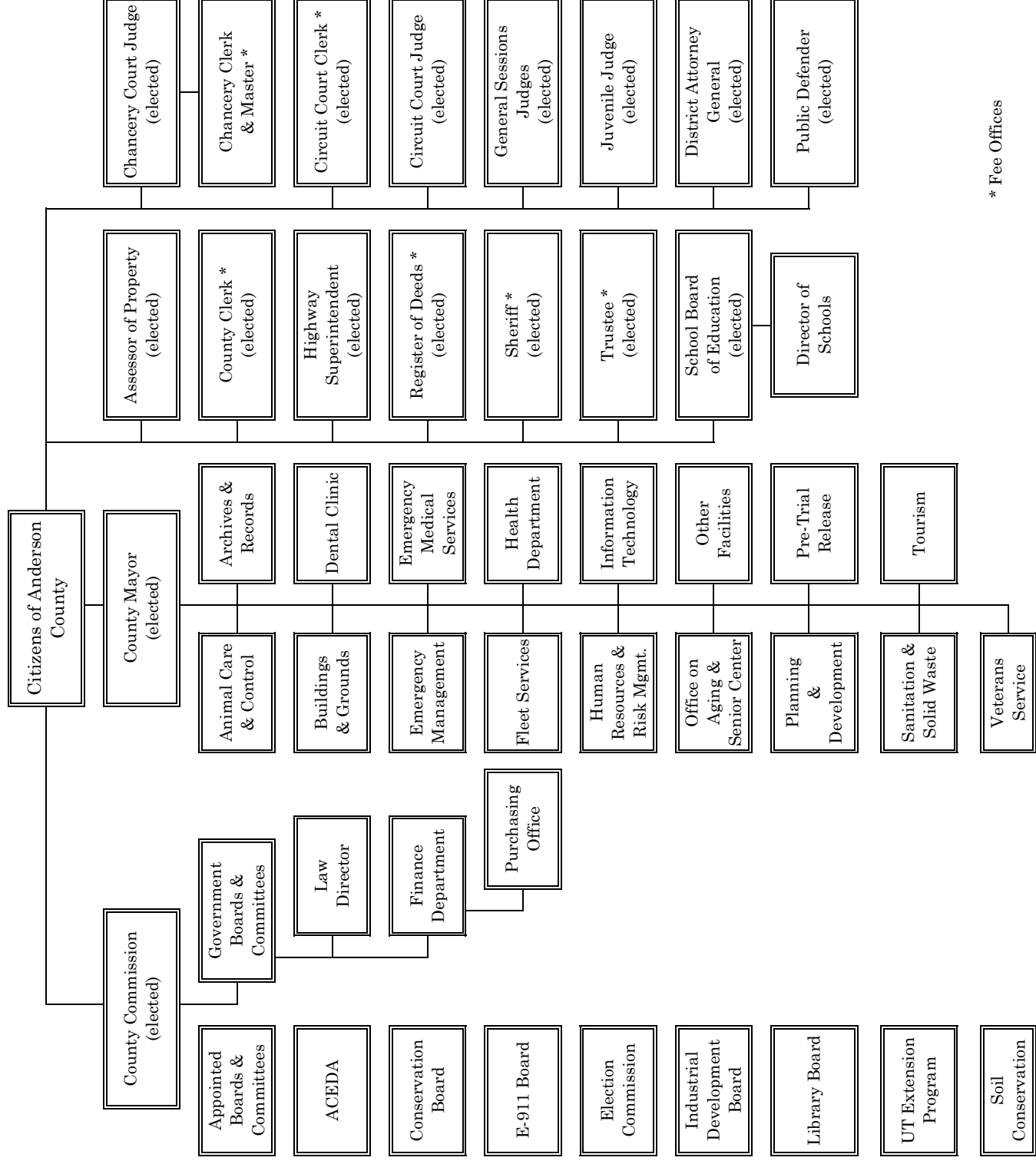

Terry Frank, County Mayor


Tyler Mayes, Commission Chairman


Jeff Cole, County Clerk



Anderson County, Tennessee 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	Litigation 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	Litigation 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 Court	12,982	10,000	10,000	9,389	10,750
101 42591	Courtroom Security 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
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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

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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 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

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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

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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

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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

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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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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

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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

101 GENERAL FUND
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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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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

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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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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 Gmat	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

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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

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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(les)	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, Cutlural & 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 Equipment	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 Supplies	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 Psychological 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 & Wages	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 Supplies	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
Transfers In							
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
Transfers Out							
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
Transfers Out							
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
Other General Gov Projects							
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
Revenue						
263 44110	Interest Earned	96	0	0	90	0
Total Other Local Revenue		96	0	0	90	0
Revenue						
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
Expenditures						
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)

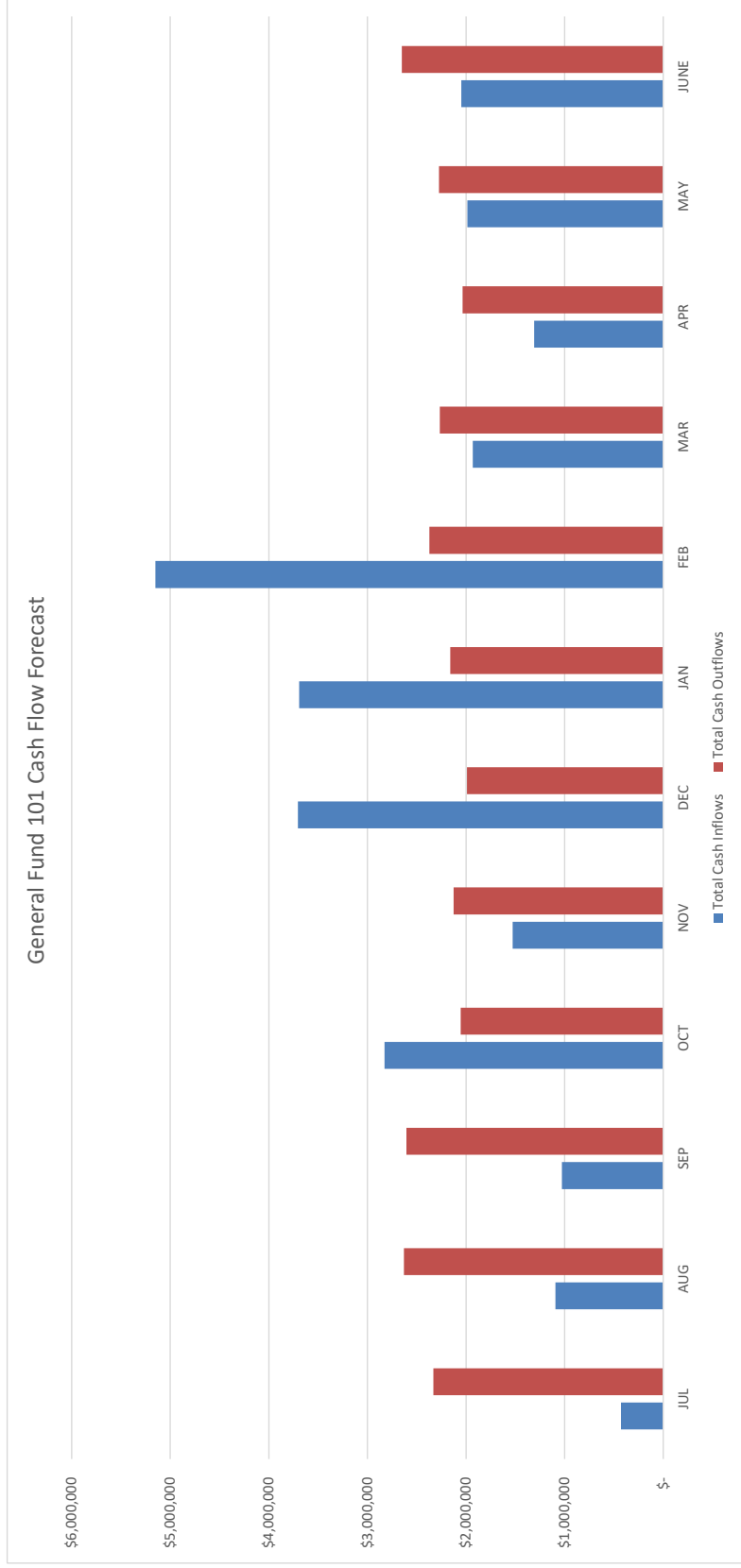


SUPPLEMENTAL INFORMATION

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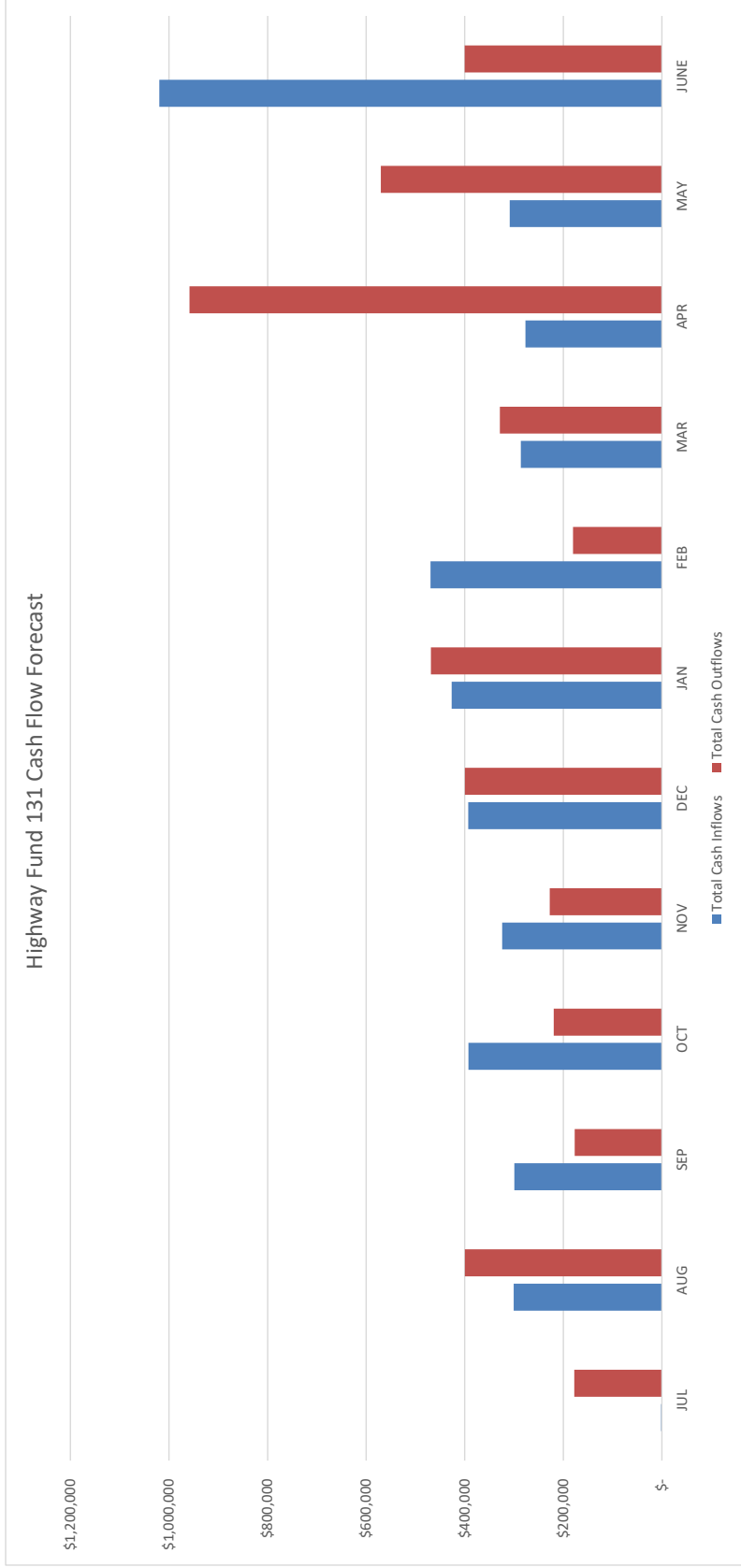
**ANDERSON COUNTY GOVERNMENT
CASH FLOW FORECAST FOR GENERAL FUND 101**

	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													\$ -
Transfers 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)



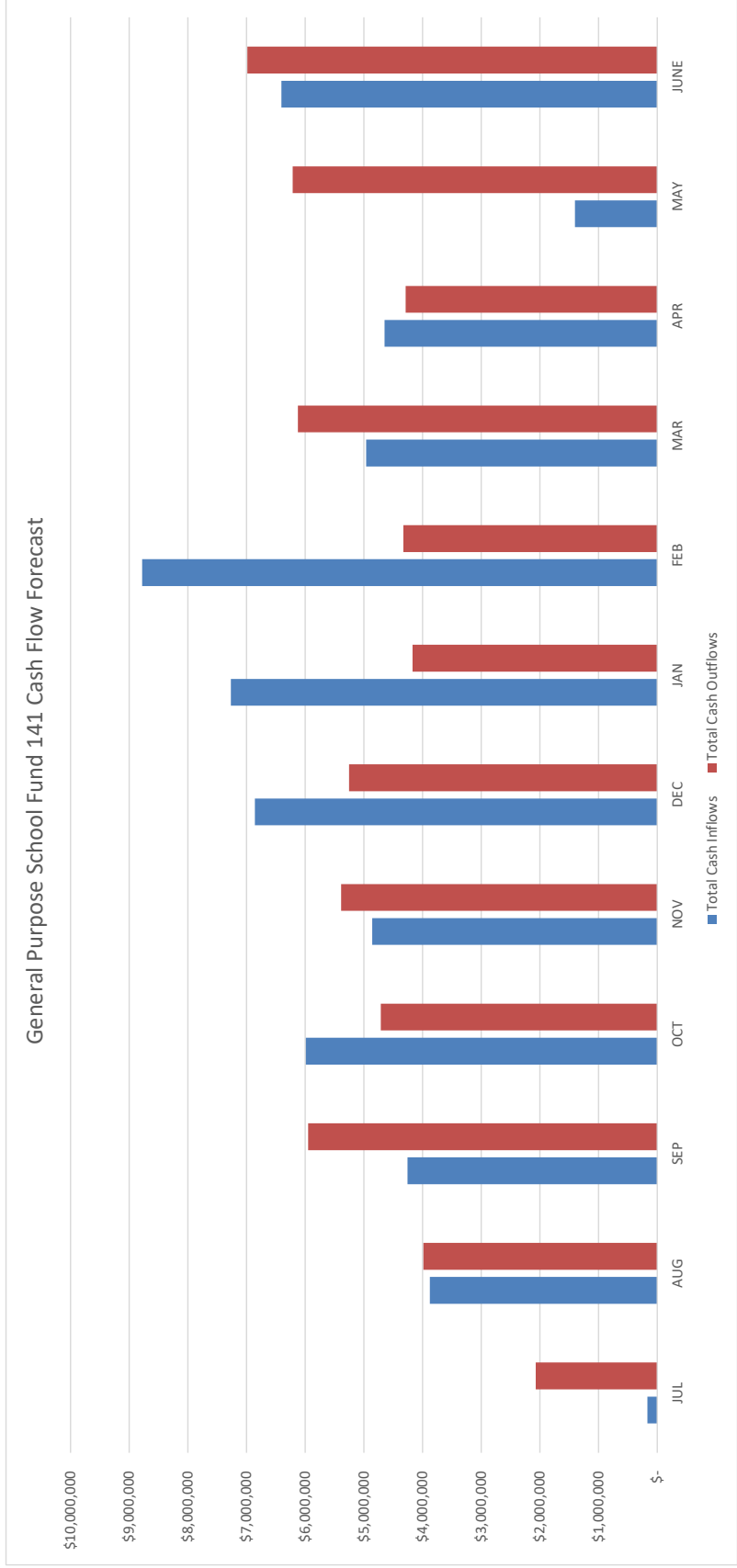
**ANDERSON COUNTY GOVERNMENT
CASH FLOW FORECAST FOR HIGHWAY FUND 131**

	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	<u>\$ 55,465,262</u>	<u>\$ 50,384,923</u>	<u>\$ 49,410,000</u>

ANDERSON COUNTY GOVERNMENT
SCHEDULE OF OUTSTANDING DEBT

Fund		Description	Code	Date of Issue	Original Amount of Issue	Interest Rate	Last Maturity Date	2024/2025 CHANGES					2025/2026 BUDGET					
								Outstanding @ 6/30/2024	Issue During Period	Principal Amount Paid	Refunded During Period	Outstanding @ 6/30/2025	Principal		Interest			
													Amount Due	Date Due	Amount Due	Date Due	Amount Due	Date 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	